

EVALUATION OF THE ACHIEVEMENT OF MOTOR VEHICLE TAX TARGETS IN ONE-STOP ADMINISTRATION SERVICES OFFICE CIKANDE SERANG BANTEN

Feni Aggraeni

Piksi Input Serang Polytechnic, Serang, Indonesia

Esti Utami Pratiwi

Piksi Input Serang Polytechnic, Serang, Indonesia

Edward Fazri

Piksi Input Serang Polytechnic, Serang District, Indonesia

Galih Fajar Muttaqin

University of Sultan Ageng Tirtayasa, Serang, Indonesia

Corresponding Author:

anggraenifeni056@gmail.com

E-ISSN

2961-9904

P-ISSN

2985-4873

Volume 03 No 01 2024

Page:

16-29

DOI:

10.61659/reaction.v3i1.168

Received

04 November 2023

Revised

11 May 2024

Accepted

30 May 2024

Abstract

Purpose - This study aims to determine and analyze how variance between the target and the realization of motor vehicle tax revenue

Design/methodology/approach - This research approach is descriptive by using data types quantitative, this study was conducted with data received from the Office SAMSAT Kabupaten Serang in the form of data on the number of targets and tax realization Motorized Vehicles so as to provide a fairly clear picture of analyze and compare with existing theory. Research data that carried out in the form of primary data and secondary data. Data analysis techniques used in the form of quantitative descriptive analysis techniques.

Finding - The results of the study show that seen from the realization of tax revenue Motor Vehicles for 2015-2019 are still below the targets set, this shows that the performance is carried out by SAMSAT Kabupaten Serang Regency in collecting motor vehicle tax not optimal. Motor vehicle tax revenue is revenue which has the greatest contribution in increasing Regional Original Revenue (PAD). Lack of awareness of taxpayers to report tax objects his motorized vehicle. In this case the taxpayer also tends to delay payment or tend to avoid payment.

Originality -

Keyword - Motor Vehicle Tax, Revenue, Original Income Area

Paper Type – Research Paper



Review of Accounting and Taxation (REACTION) is licensed under an Attribution-Share Alike 4.0 International (CC BY-SA 4.0)

Introduction

Basically, provincial taxes include Motor Vehicle Tax (PKB), Motor Vehicle Name Return Tax (BBNKB), Motor Vehicle Fuel Tax (PBBKB), surface water tax and cigarette tax. The taxes imposed on Samsat East Jakarta are Motor Vehicle Tax and Motor Vehicle Name Return Tax.

One of the government's efforts in increasing domestic revenue sources is policy in the field of taxation. The wheels of government will not run smoothly without it, from domestic revenues, especially from the tax sector, must always be increased. Therefore, the government as a tax manager must try to provide convenience to the community by providing various adequate tax facilities and implementing regulations and policies that are in accordance with the socio-economic conditions of the community without compromising applicable principles.

The tax sector as a form of manifestation of active community participation, of course, is expected to be able to fully support the implementation of national development so that inevitably they cannot avoid taxation.

Motor Vehicle Tax is one of the sources of Regional Revenue which has a very important role in implementation. Potential regional development, paid by the community and the environment to finance development, If taxes are not paid by the community will have an impact on the continuity of development, development will not be carried out as much as possible.

In Law Number 34 of 2000 concerning amendments to Law Number 18 of 1997 concerning Regional Taxes and Regional Levies article 2 paragraph 1 it is stated that the types of provincial taxes consist of:

1. Motor Vehicle and Vehicle Taxes on Water
2. Motor Vehicle and Vehicle Name Reverse Duty on Water
3. Motor Vehicle Fuel Tax
4. Tax on Underground and Surface Water Collection and Utilization.

As we know to finance government administration and development, the government of a country sometimes has to carry out various levies on its people. As for the levies imposed on the people, there are various levies imposed by the government on them, but what is generally accepted in almost all countries is taxes and levies.

Judging from the state financial system, taxes have a role and at the same time are an important element as a supplier of funds for the state budget. Even in some countries (including Indonesia), the acquisition of funds from taxes is the majority or dominant amount as a source of state revenue, therefore, almost all countries in the world impose and impose taxes on their people as a source of state revenue, with the type of system and nature of imposition that may differ from one country to another.

Furthermore, in the administration of government and regional development, Banten Province requires considerable funds, as other provinces in Indonesia. For this reason, local sources of original income are needed, especially those derived from local taxes. Of the types of provincial taxes determined, one of them is Motor Vehicle Tax.

Motor Vehicle Tax is one of the leading sectors in its contribution to increasing local original revenue. So that the tax sector can be said to be a carriage in increasing the speed of a region's economy. However, these expectations are often not in line with public awareness in fulfilling the obligation to pay taxes.

To improve national development, each region has the right to impose fees on the community in the form of taxes regulated by the Constitution of the Republic of Indonesia Year 1945 Article 23A which places taxation as one of the manifestations of statehood, affirmed that the placement of burdens on the people, such as taxes and other levies that are coercive.

Local governments have been allowed to collect a number of local taxes in order to provide opportunities for regions to be able to explore the maximum sources of funds in their regions, taking into account regional economic and social conditions and elements of legality. This is done so that regions can take care of their own households responsibly. Regional autonomy has brought many changes in the Indonesian government system, if in the past regions were passive then now regions are required to be active in managing and developing their regions. Therefore, regions are competing to increase their sources of income by imposing various regional taxes, one of which is motor vehicle tax.

Tax is the people's contribution to the State treasury based on the law (which can be enforced) by not getting reciprocal services (counterperformance) that can be directly shown and which is used to pay public expenses according to Official (2009: 1)[1]. Some of Indonesia's population are motorized vehicle users where the development of the number of motorbikes each year is felt to be increasing considerably.

Government regulation through Law number 28 of 2009[2], motor vehicles have been taxed by the government, motor vehicle tax is a tax levied on the ownership and/or control of motor vehicles. The wider community does not pay attention to the status of tax imposition based on rates or sanctions imposed in case of late payment or taxpayer status for ownership and domicile.

One of the revenues for the regions comes from Regional Taxes collected by the Regional Revenue Management Unit. Regional Tax itself consists of two parts, namely Regency / City Tax, and Province. Other sources of regional revenue can also come from central government assistance and donations as well as revenue from the regions.

The government hopes to maximize regional potential in the process of collecting regional taxes obtained by the Regional Revenue Management Unit. Tax on Motor Vehicles is one form of income for Regional Governments, because there is no doubt that vehicles are an important need to do various things for the people of Indonesia.

Motorized vehicles in Indonesia have been easily reached by all circles of society in Indonesia, ranging from people with middle to lower economic levels to middle to upper economic levels. The determination of the motor vehicle tax target is based on the increase in the number of motor vehicles that carry out the process of mutation in and out mutation within the scope of the Serang Regency area and also on the arrears of motor vehicle tax payments at Samsat Cikande Serang Regency from the previous year which is then expected for the next year Serang Regency Taxpayers will immediately make tax payments on their motor vehicles. The determination for the motor vehicle tax target itself is set by the Regional Government.

From the background description above, the researcher is interested in conducting a research with the title: "EVALUATION OF THE ACHIEVEMENT OF MOTOR VEHICLE TAX TARGETS AT SAMSAT CIKANDE SERANG REGENCY".

Theoretical Foundation

Definition of Tax

According to Law of the Republic of Indonesia Number 16 of 2009 concerning General Provisions and Tax Procedures, "tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, with no direct compensation and used for state purposes for the greatest prosperity of the people".

According to (Mardiasmo, 2016) defines "taxes as people's contributions to the state treasury based on law (which can be enforced) with no direct demonstrable lead services (counterperformance) and which are used to pay public expenses".

According to S.I. Djajadiningrat quoted by (Priantara, 2016) are:

Tax is the obligation to hand over part of wealth to the state treasury due to a situation, event and act that gives a certain position, but not as law, according to regulations set by the government and can be enforced, but there is no reciprocal service from the state directly to maintain the general welfare.

Tax Grouping

According to the tax grouping according to (Mardiasmo, 2016), namely:

- a. According to the Classification
 1. Direct Tax is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others.
Example: Income Tax.
 2. Indirect Taxes are taxes that can eventually be charged or passed on to others.
Example: Value Added Tax.
- b. By its nature
 1. Subjective Tax is a tax that stems from or is based on its subject, in the sense of paying attention to the state of the taxpayer. Example: Income Tax.
 2. Objective Tax is a tax that stems from its object, without regard to the taxpayer's condition. Examples: Value Added Tax and Sales Tax on Luxury Goods.
- c. According to the Collecting Board
 1. Central Tax, which is a tax levied by the central government and used to finance the country's household. Examples: Income Tax, Value Added Tax, and Sales Tax on Luxury Goods and Stamp Duty.
 2. Regional Tax is a tax collected by the Regional Government and used to finance regional households.
Local Tax consists of:
 - a. Provincial Taxes, examples: Motor Vehicle Tax and Motor Vehicle Fuel Tax.
 - b. District/City Tax, e.g. Hotel Tax, Restaurant Tax, and Entertainment Tax.

Based on Law Number 28 of 2009 article 2, the collection institutions on Regional Taxes are:

- a. Provincial Tax
 - Motor Vehicle Tax
 - Motor Vehicle Fuel Tax
 - Motor Vehicle Name Reverse Duty
 - Surface Water Tax, and
 - Cigarette Tax

- b. District/City Tax
 - Hotel Tax
 - Restaurant Tax
 - Entertainment Tax
 - Billboard Tax, and
 - Street Lighting Tax.

Definition of Tax Revenue

According to Suryadi in (Muhammad & Sunarto, 2018) that: "Tax revenue has a very dominant role, as a state revenue post. The state has an obligation to meet the interests of its people by carrying out development, the state needs development funds that are not small where the development funds are increasing every year along with the increase in the number of community needs".

Therefore, Suryadi stated that tax revenue is the dominant source of state financing for both routine spending and development.

Types of Tax Revenue

Based on Law of the Republic of Indonesia Number 14 of 2015 concerning the State Budget, it is divided into two, namely:

- a. Domestic taxes are all state revenues derived from income tax, value-added tax on goods and services and sales tax on luxury goods, land and building tax, excise and other taxes.
- b. International trade tax is all state revenue derived from import duty revenues and customs duty revenues.

Auxiliary Unit in Improving Motor Vehicle Tax Services

Based on the Presidential Regulation of the Republic of Indonesia Number 5 of 2015 article 22 concerning the Implementation of the One-Stop Administration System for Motor Vehicles states that improving the quality of SAMSAT Joint Office services can be done by forming auxiliary units consisting of:

- 1. SAMSAT helper
- 2. SAMSAT outlet/ *corner/ payment point/ outlet*
- 3. SAMSAT *drive thru*
- 4. Itinerant SAMSAT
- 5. SAMSAT *delivery order/ door to door*
- 6. E-SAMSAT
- 7. The development of other SAMSAT is in accordance with technological advances and community expectations.

Payment of Motor Vehicle Tax through SAMSAT Outlets

To improve taxpayer compliance, easy steps are needed to pay taxes, which in this case is like the SAMSAT Outlet service

According to (Anggitayudha, 2003) "the purpose of establishing Samsat Outlet is an effort to provide easy, fast, smooth and efficient procedures as well as clarity and

certainty regarding the mechanism of motor vehicle mail management services in accordance with government policy".

According to (Amri, 2015) states that:

The Samsat Outlet Program is indeed a good innovation to improve services to taxpayers, in its exposé it aims to provide public convenience in the form of fast, precise, easy, and cheap services in the context of paying vehicle taxes by every motorized vehicle owner every year.

The development of Samsat Outlets is carried out in the spirit of bureaucratic reform that tries to accommodate the demands of the vehicle owner community, the number of third people or intermediaries who block offering management services every time they enter Samsat and various threats are complicated and the impression of convoluted bureaucracy has haunted the vehicle owner community before carrying out the process at SAMSAT.

In general, users of Samsat Outlet services and its main office can be utilized by:

- a. Individual (private) communities, especially with KTP domiciles in Serang, Tangerang, Cilegon, Lebak and Pandeglang.
- b. Manager of the service bureau of Reverse Name Duty and Tax of motorcycles and cars. This type of business is often used by banks, *vehicle dealers* and *leasing* that provide car BPKB pawn loans in Serang. Customers with dead taxes, usually assisted in management by partner service bureaus so that for disbursement of funds there is no need to wait for STNK and Reverse Name Duty from SAMSAT.
- c. Replacement of vehicle license plates that have expired. This service can only be done at the main SAMSAT office, not at the outlet
- d. Physical check locations and KIR tests for residents of the capital who own public transport, freight cars, taxis and trucks
- e. Place of accident insurance claim process. Every motorcycle and car tax payment at SAMSAT offices and outlets in Serang regency is usually also billed annual accident insurance. The initial process can be carried out in this public service.

Registration Requirements at SAMSAT Outlets

The registration requirements set at Samsat outlets in several DKI Jakarta malls are as follows:

- a. Individuals carry personal identification (KTP, SIM, KTA, C1). If unable to attend, you must attach a power of attorney with a stamp
- b. Copy of deed, domicile statement, power of attorney with sufficient stamp and signed by the leader and stamped with the relevant legal entity Government agencies (including BUMN and BUMD) letter of assignment / power of attorney with sufficient stamp and signed by the leader and stamped with the relevant agency
- c. Original STNK and one photocopy
- d. Proof of PKB and SW-Jasa Raharja Repayment (SKPD has been validated) for the last year
- e. Proof of BPKB repayment for the last year.

The requirements implemented by the Samsat Outlet service have made service requirements in accordance with what needs are needed for the completion of the service process, the service requirements of the Samsat Outlet are submitted at the

beginning of the service for further processing, then from the results of the respondent's assessment stated that the service requirements have run well (easy and clear).

Definition of Motor Vehicle Tax

Taxes are levied based on statutory provisions that determine certain people must hand over some control of resources to the government, one of which is Motor Vehicle Tax. Almost in every region, Motor Vehicle Tax is one of the *prima donnas* in financing provincial development. Because the contribution in the Motor Vehicle Tax sector to local taxes is quite large. Therefore, revenue from the Motor Vehicle Tax sector needs maximum effort through intensification efforts and from various efforts that can increase the amount of revenue from this sector, one of which is to reduce as little as possible Motor Vehicle Tax arrears.

The definition of Motor Vehicle Tax is based on Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies that "Motor Vehicle Tax is a tax on the ownership or control of motor vehicles". While the definition of motor vehicles is:

All two-wheeled vehicles or more and their couplings are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motion power of the motor vehicle concerned, including heavy equipment and moving equipment.

Motor Vehicle Tax Objects

Based on Law of the Republic of Indonesia Number 28 of 2009, the object of Motor Vehicle Tax is "ownership and/or control of motor vehicles excluding the interests and/or control of heavy equipment vehicles and large equipment such as *bulldozers, excavators, loaders, etc.*, which are not used as lifting equipment for people and/or goods on public roads". Excluded from the definition of Motor Vehicles as referred to, namely:

- a. Train
- b. Motor Vehicles that are solely used for the purposes of national defense and security
- c. Motor Vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries on a reciprocal basis and international institutions that obtain tax exemption facilities from the government
- d. Other tax objects stipulated in local regulations.

Motor Vehicle Tax Subjects

Based on Law of the Republic of Indonesia Number 28 of 2009, the subject of PKB is "private persons, agencies, governments, local governments, TNI, and POLRI who own and/or control motorized vehicles".

Ownership is a legal relationship between an individual or entity and a motorized vehicle whose name is listed in the proof of ownership or legal documents including the Motor Vehicle Ownership Book (BPKB). While control is the use and / or physical control of motorized vehicles by individuals or entities with proof of legal control in applicable laws and regulations. The parties responsible for the payment of Motor Vehicle Tax are:

- a. The person concerned, namely as the owner in accordance with his ownership rights

- b. The person or entity obtaining power of attorney from the owner of the motor vehicle, and
- c. Heirs are persons or entities appointed by will or who are designated as heirs by agreement and by court decision.

Motor Vehicle Taxpayer

Based on Law of the Republic of Indonesia Number 28 of 2009 "taxpayers, either individuals or entities that receive the delivery of motor vehicles whose tax amount has not been partially or fully paid by the old owner, the party receiving the surrender is also responsible for repayment".

According to Muliari in (Putra & Ni Ketut, 2018) that:

The sincerity and desire of taxpayers in carrying out their obligations is reflected in the taxpayer's understanding of the function and sincerity of taxpayers in reporting and paying taxes. Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes voluntarily.

Basis of Imposition, Rates and How to Calculate Motor Vehicle Tax

According to (Hadi & Restyana, 2018) the Selling Value of Motor Vehicles (NJKB) is determined based on the general market price in the first week of December of the previous tax year. In the event that the general market price of a motor vehicle is unknown, the NJKB can be determined based on some or all of the following factors:

- a. The price of a motor vehicle with the same cylinder contents and or unit of power
- b. Use of motorized vehicles for public or private
- c. The price of motor vehicles of the same brand
- d. The price of a motor vehicle with the same year of manufacture
- e. Motor vehicle prices with motor vehicle makers
- f. The price of motor vehicles with similar motor vehicles, and
- g. Motor vehicle prices are based on the Goods Import Notification (PIB) document.

The rates for each type of tax as the legal basis for collecting regional taxes that have been regulated in the Law of the Republic of Indonesia Number 28 of 2009 are as follows:

- a. Personal Motor Vehicle Tax rates are set as follows:
 - 1. For the ownership of the first motor vehicle, the lowest is 1% (one percent) and the highest is 2% (two percent).
 - 2. For second motor vehicle ownership onwards, tariffs can be set progressively at a minimum of 2% (two percent) and a maximum of 10% (ten percent).
- b. Motor Vehicle Tax Rates of public transport, ambulance, fire brigade, social religious, social and religious institutions,
 - Government/TNI/POLRI, Regional Government, and other vehicles stipulated by Regional Regulations, are set at the lowest of 0.5% (zero point five percent) and the highest of 2% (two percent).
- c. Motor Vehicle Tax rates for heavy equipment and large equipment are set at the lowest 0.1% and the highest at 0.2%
- d. Motor Vehicle Name Return Duty rates are set at the highest respectively as follows:
 - 1. The first submission is set at 20%

2. The second submission onwards is set at 1%.
- e. Especially for Motor Vehicles, heavy equipment and large equipment that do not use public roads, the tax rates set at the highest are respectively as follows:
 1. For the first submission, the tax rate is set at 0.75%,
 2. For the second Surrender onwards, the tax rate is set at 0.075%.

PKB calculation, the principal amount owed is calculated by multiplying the tax rate by the tax imposition basis. In general, the calculation of PKB is according to the following formula:

$$\text{Tax Payable} = \frac{\text{Tax Rate} \times \text{Tax Base}}{\text{Fare Tax} \times (\text{NJKB} \times \text{Weight})}$$

Factors that Are Constraints on Motor Vehicle Tax Revenue

According to Rahayu in (Listyowati, Yuli, & Suhendro, 2018) "taxpayers' knowledge and understanding of taxes is very necessary to improve taxpayer compliance". The taxpayer will endeavour to carry out the obligations taxation in order to avoid tax sanctions in accordance with tax laws.

According to (Pontoh, Ventje, & Jessy, 2018) Regional Tax and Regional Levy managers often get obstacles in Motor Vehicle Tax collection activities, namely:

a. Taxpayer Behavior

Motor vehicles that are lost and heavily damaged due to accidents so that the vehicle cannot be used. Arrears or tax receivables in DKI Jakarta Province due to theft of motor vehicles and vehicles that are severely damaged due to accidents. Therefore, vehicle owners or taxpayers who experience this situation do not want to pay Motor Vehicle Tax. Then there is the ease of getting a new motor vehicle and using a fictitious vehicle owner's address. There are also obstacles encountered, namely economic problems and there are also taxpayers who forget the due date for tax payments.

b. Understanding of Motor Vehicle Tax

There are still vehicle owners who do not really understand about Motor Vehicle Tax. A person's understanding of taxes other than oneself is also influenced by the people around him. In fact, for tax payments, it is very necessary to understand a person or the taxpayer himself so that taxpayers are aware of their obligations to pay taxes.

c. Natural Disasters

The weather factor is also an unexpected obstacle for BP2RD in preparing the Motor Vehicle Tax target, because this is completely unpredictable for humans. Natural disasters result in many motor vehicles being lost and even experiencing severe damage which affects Motor Vehicle Tax revenue.

Factors Affecting Motor Vehicle Tax Revenue

According to (Yuskar & Febri, 2014) the factors that affect Motor Vehicle Tax revenue are as follows:

a. Effect of Number of Motor Vehicles

The number of motor vehicles will affect Motor Vehicle Tax revenue directly. The increasing number of motor vehicles, it is expected to increase Motor Vehicle Tax revenue.

b. Population Influence

The population in Banten is growing every year. The increase in population will affect the number of motor vehicle taxpayers. Along with the development of technology, residents need motorized vehicles as a means of transportation to carry out their activities. The greater the rate of population growth, there is the possibility of increasing the amount of vehicle tax revenue

Final Project Writing Method

The location of this research is located in the Serang Regency Regional Revenue Management Unit. Which is located at Jl. Pelawad Kec. Ciruas Kab. Serang - Banten.

Data Type

The types of data used in the study are as follows:

a. Qualitative Data

Qualitative data according to Suliyanto (2004: 134) is data in the form of words or not in the form of numbers. This data usually describes a characteristic or trait. The qualitative data used in this study are such as the results of interviews regarding the achievement of motor vehicle tax targets from 2015-2019 at UPTD PPD SAMSAT Cikande.

b. Quantitative Data

Quantitative data according to Suliyanto (2004: 135) is data expressed in the form of numbers and is the result of calculations and measurements. The quantitative data used in this study are motor vehicle tax realization and target data from 2015-2019.

Data Sources

The data sources used in this study are as follows:

a. Primary Data

Primary data according to Suliyanto (2004: 131) is data collected by researchers themselves directly from the first source. The primary data used in this study is such as conducting direct research through interviews with the Head of the Regional Revenue Management Unit of Serang Regency to obtain the necessary data.

b. Secondary Data

Secondary data according to Suliyanto (2004: 132) is data published or used by organizations that are not processors. The secondary data used in this study was obtained from books, files in the form of excel and laws and regulations.

Data Collection Methods

To obtain the data or information needed in this study, the research method used by the author is as follows:

a. Observation

Observation according to Sugiyono (2012: 145) is a data collection technique related to human behavior, work processes, natural symptoms and if the respondents observed are not too large. Observations in this study were carried out directly at the agency by collecting data related to the preparation of this final project.

b. Interview

Interview according to Suliyanto (2004: 137) is a data collection technique where researchers directly dialogue with respondents to extract information from respondents. In this study, researchers conducted questions and answers directly with related parties in the preparation of this final project research.

c. Literature Study

Literature Study according to Sugiyono (2012: 291) is a theoretical study and other references related to values, culture and norms that develop in the social situation studied. Literature study is very important in conducting research, this can support the preparation of the final project.

Data Analysis Methods

The data analysis method used in this study is qualitative and quantitative descriptive methods, where this method discusses a problem in detail by describing and describing a situation systematically, factually, and accurately regarding the facts, properties, and relationships between the phenomena investigated so that a conclusion can be drawn to answer the existing problem, namely understanding according to Erdiani (2017)

The steps taken to conduct data analysis are as follows:

- a. Prepare data targets for Motor Vehicle Tax Revenue Realization and Achievement Targets from 2015-2019.
- b. Calculate the percentage listed in the table in the research results.

Describe the data that has been obtained in detail and explain the factors that affect the realization of motor vehicle tax revenue in Serang Regency.

Finding

Evaluation of Motor Vehicle Tax Target Achievement

Based on the results of the above research it can be explained that:

- a. In 2015, the realization of motor vehicle tax revenue was less than the predetermined achievement target of only 90%. Because the target of achieving motor vehicle tax that has been determined in 2015 is Rp. 88,125,000,000,-, while the realization of revenue is only Rp. 79,031,333,275,-.

This is due to the lack of understanding and awareness of taxpayers in paying taxes on their vehicles, then in 2015 there were also no SAMSAT outlets such as SAMSAT Keliling, SAMSAT Razia and so on. Then one of the other causes is due to the declining economy in Serang Regency caused by crop failure due to uncertain natural conditions such as floods and long droughts. So that the large and small purchasing power of people's motor vehicles also affects the realization of motor vehicle tax revenue and the high target that is not in accordance with the potential of Serang at that time.

- b. In 2016, the target of achieving motor vehicle tax is Rp. 89,860,000,000,- with the realization of revenue of Rp. 98,653,820,900,-. So that the realization of motor vehicle tax revenue has increased from the previous year, even the achievement exceeds the predetermined target with a percentage reaching 110%. This is because the implementation of SAMSAT Keliling has just begun to provide services to various

villages far from the city so that many villagers find it difficult to pay taxes, now it is easier because of the existence of SAMSAT Keliling.

- c. In 2017, the motor vehicle tax target given increased to Rp. 116,000,000,000,- with the realization of receipts which also increased by Rp. 119,120,781,775,-. So that the realization of revenue exceeded the target by a percentage reaching 103%. This year, the realization of motor vehicle tax revenue reached the target. However, this year, the percentage decreased compared to the previous year due to the decreased level of taxpayer awareness in paying taxes on their vehicles.
- d. In 2018, the target of achieving motor vehicle tax is Rp. 116,869,572,000, - with the realization of revenue of Rp. 122,543,928,775, - So that the realization of revenue exceeds the predetermined target with a percentage of 105%. This year, the percentage of revenue realization has increased again due to the implementation of SAMSAT Razia which causes taxpayers who do not comply in paying taxes to be given a choice when caught in police raids by being ticketed or paying taxes on their vehicles at outlets that have been provided, namely in the form of SAMSAT Razia.
- e. In 2019, the target of achieving motor vehicle tax is Rp. 127,500,000,000,- with the realization of revenue of Rp. 129,186,369,925,-. So that the realization of motor vehicle tax revenue reaches the target and even exceeds the predetermined target with a percentage of 101%. This year, the percentage has decreased, due to the increasing number of vehicles that make incoming mutations and the increasing number of taxpayers who are negligent in paying taxes on their vehicles.

From the explanation above, it can be seen that the target of achieving motor vehicle tax increases every year, as well as the realization of revenue. However, in 2015, UPTD Serang Regency could not achieve the predetermined target. Furthermore, in 2016-2019, motor vehicle tax realization revenue in Serang Regency experienced significant changes every year.

Factors Causing the Rise and Fall of Motor Vehicle Tax Achievement

Based on the results of research that has been observed by the author while doing an Internship at UPTD Serang Regency, it can be seen that the factors that cause the increase in the achievement of Motor Vehicle Tax revenue are one of the starting to hold SAMSAT Keliling, SAMSAT Online, SAMSAT Razia to make it easier for people to pay taxes on their motor vehicles. Then the UPTD also carried out a door to door system, which is a system carried out by employees who are in charge of going door to house to another to identify the motor vehicle concerned.

While the factors that cause the decline in motor vehicle tax revenue are as follows:

- a. There is still a lack of taxpayer understanding of the application of predetermined motor vehicle tax rates.
- b. Because not all vehicle owners can pay vehicle tax during the working hours of UPTD PPD SAMSAT Serang Regency because there are also vehicle owners who work the same hours.

When the employee on duty arrives at the residence of the vehicle owner but the vehicle owner is not at the place. As a result, the employee in charge takes another way, namely asking the status of the vehicle to people around the residence of the owner of

the vehicle, but not all neighbors or people who officers find in the field want to provide information to officers about the taxpayer / owner of the vehicle in question.

Conclusions

Conclusion

Based on the results of the research and discussion described above, there are several conclusions, namely based on data and calculation results, the realization of motor vehicle tax revenue in the Regional Revenue Management Unit of Serang Regency from 2015-2019 that did not reach the target was in 2015 with the achievement of only up to 90% of the predetermined target. This is due to the lack of understanding of taxpayers on the application of predetermined motor vehicle tax rates.

Meanwhile, starting from 2016-2019, the Regional Revenue Management Unit of Serang Regency began to increase significantly every year. Even the realization of motor vehicle tax revenue exceeded the predetermined target, namely in 2016 the percentage of PKB revenue realization was 110%, in 2017 it was 103%, in 2018 it was 105%, and in 2019 it was 101%. The increase was due to the holding of SAMSAT Razia, SAMSAT Online, SAMSAT Keliling and door to door systems.

Suggestion

Based on the conclusions of the Target Achievement Evaluation in increasing the potential of Motor Vehicle Tax in Samsat Serang Regency, there are several suggestions, which are as follows:

- a. For SAMSAT Serang Regency to be able to further improve the achievement of realization of predetermined targets in an effort to increase the potential of motor vehicle tax in the Serang Regency Area by conducting more socialization about the understanding of motor vehicle tax to various remote areas that are difficult to reach or minimal with knowledge about taxes on motor vehicles.
- b. It is expected to provide objective data related to the amount of setting the specified target in the form of calculation data on the determination of the specified tax target and factors that can affect the determination of the motor vehicle tax target, so that it can be explained more broadly what are the factors that affect the achievement of motor vehicle tax realization.

Suggestions for further research are expected to be used as references for future research with several factors and efforts to achieve other motor vehicle tax targets in the future.

Bibliography

- Erdiani, H. (2017). Evaluation of the management of school operational assistance funds at SD Inpres 4 Kediri Village. *Emba Journal*, 1626-1635.
- Hasanudin, Wokas. (2013). *Analysis of the effectiveness and contribution of motor vehicle workers to local revenue revenue in North Maluku Province*. North Moluccas.
- Mardiasmo. 2011. *Taxation. Revised Edition*. Andy Publishers. Yogyakarta.
- Mardiasmo. (2016). *Taxation Revised Edition 2016*. Yogyakarta: Andi Publishers.
- Official. 2009. *Taxation: Theory and Case*. Salemba Empat Publisher, Jakarta.

- Rompis, Ilat, et al. (2015). *Analysis of Motor Vehicle Tax Contribution to Local Original Revenue of North Sulawesi Province (Case Study on Samsat Airmadidi)*. North Sulawesi.
- Suliyanto. (2004). *Business Research Methods*. Publisher Andi. Yogyakarta.
- Sugiyono. (2012). *Administrative Research Methods complemented by R&D*. The twentieth printing, Alfabeta. Bandung.
- Law Number 28 of 2009. *About local taxes and local levies*. Jakarta.