

## IMPLEMENTATION OF E-SAMSAT SERVICE INNOVATIONS IN AN EFFORT TO INCREASE MOTOR VEHICLE TAXES AT THE SERANG CITY SAMSAT OFFICE

Asih Machfuzhoh  
Untirta, Serang, Banten

Intan Puspanita  
Untirta, Serang, Banten

Karlina Eka Putri  
Untirta, Serang, Banten

Corresponding Author:  
[Asih.machfuzhoh@untirta.ac.id](mailto:Asih.machfuzhoh@untirta.ac.id)

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### **Abstract**

**Purpose** - This writing is to determine the application of e-Samsat service innovation in increasing motor vehicle tax revenues as well as the supporting and inhibiting factors for the implementation of e-Samsat

**Design/methodology/approach** - This writing uses a descriptive method with data collection techniques in the form of interview, observation and documentation techniques. The object of writing is the Serang City Samsat Office.

**Finding** - The results of the study indicate that e-Samsat service innovation is one of the efforts to increase motor vehicle tax revenues. The supporting factors for the e-Samsat service make it easier for the public to pay motor vehicle taxes with online transactions, supporting infrastructure, and a fast and smooth network system, while the inhibiting factor found is that e-Samsat is not fully online. system, there is still a lack of e-Samsat socialization. Samsat to the community, and the habit of using formal and informal intermediary services which are still more popular with the community

**Originality** - to achieve the goal of better e-Samsat innovation, the Serang City Samsat Service has perfected e-Samsat into a full online system, especially in the PKB payment procedure, intensified the socialization of e-Samsat to the public, and collaborated with more banks.

**Keyword** - Implementation, e-Samsat, Motor Vehicle Tax.

**Paper Type** – Research Paper



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## Introduction

The success of national development cannot be separated from regional development, in implementing development regional governments use funding sources from the respective regional government administrators as stated in Law Number 32 of 2004 which was later updated in Law number 23 of 2014 which explains that most the authority that lies in the central government is handed over to the autonomous regions. An autonomous region is the freedom possessed by regional governments which allows them to create their own initiatives in order to manage and optimize the resources owned by their own region (Rahayu, 2018: 14).

With autonomy, regions are encouraged to be creative in finding sources of regional revenue that can support the financing of regional expenditure. Of the various alternative sources of revenue collected by regions, the Law on Regional Government stipulates that regional taxes and levies are one source of revenue that originates from within the region and can be developed according to the conditions of each region (Iryanie, 2018: 23).

Regional taxes in Indonesia are divided into two, namely provincial taxes and city/district taxes. One of the objects of provincial tax is motor vehicle tax. Motor Vehicle Tax (PKB) is a tax on ownership and/or control of motor vehicles (Siahaan, 2016: 175). How to increase Motor Vehicle Tax (PKB) revenue by the government can be done by implementing good methods and providing comfort and convenience to Motor Vehicle Tax (PKB) taxpayers (Dewi, 2019).

Based on Presidential Regulation Number 5 of 2015, the Joint Office for One-Stop Single Administration System (SAMSAT) is an institution that plays a role in services, such as paying motor vehicle tax, motor vehicle title transfer fees and so on. The Samsat Office is an integrated cooperation system between the National Police of the Republic of Indonesia which has authority in the field of motor vehicle registration and identification, the Regional Government (Regional Revenue Service) which functions as a motor vehicle tax collector and PT. Jasa Raharja (Persero) which has authority in the field of delivering Mandatory Road Traffic Accident Fund Contributions (SWDKLLJ).

The current existence of the Samsat Office in Serang City is proof of the government's responsibility in improving and developing public services. People can easily pay motor vehicle tax through one door and one roof, so it is considered quite effective and efficient in using their time. However, technically there are still problems faced by the government through the Samsat office in increasing public interest and willingness to pay motor vehicle taxes. According to Danial (2019), taxpayer compliance in carrying out tax payments has decreased because some people consider that the long distance between their residence and the Samsat office and the long queues when paying vehicle tax are considered less efficient. During the Covid-19 pandemic era and the implementation of Community Activity Restrictions (PPKM) which is being implemented by the government in accordance with the Instruction of the Minister of Home Affairs Number 1 of 2022 which requires limiting community activities to reduce the level of spread of Covid-19, making it difficult for people to make payments. vehicle tax.

In an effort to improve motor vehicle tax services, the Serang City Samsat Office is implementing an innovative service that is useful for making things easier for taxpayers. The form of innovation service is the e-Samsat service. E-Samsat is alternative motor vehicle tax payment services, payment of Mandatory Road Traffic Accident Fund

Contributions (SWDKLLJ/Insurance Jasa Raharja), as well as electronic validation of annual Vehicle Registration Certificates (STNK). The use of e-Samsat innovation services can be done through the National Digital Samsat application (SIGNAL). SIGNAL is an application that was built as a replacement for the previous Korlantas application "SAMOLNAS" which has now been deactivated based on Decree Number: B/3898/VI/YAN.1.2/2021/Korlantas. Through the SIGNAL application, taxpayers can pay motor vehicle tax electronically

Based on Banten Governor Regulation Number 33 of 2019, in order to increase tax revenues, it is necessary to increase non-cash regional tax payment services for convenience, speed, accuracy and orderly administration of regional tax revenues. In an effort to increase Motor Vehicle Tax (PKB) revenue, local governments are implementing various strategies, one of which is implementing e-Samsat. The existence of e-Samsat is expected to increase the convenience for taxpayers to pay their motor vehicle taxes electronically so that motor vehicle tax revenues can increase significantly. Therefore, based on the description above, the author is interested in taking the title of the final assignment, namely "Implementation of E-Samsat Innovation Services in Efforts to Increase Motor Vehicle Taxes at the Serang One-Stop Unitary System (SAMSAT) Office"

## **Literature Review**

### **Tax**

Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly addressed and which are used to pay for public expenses. (Soemitro in Mardiasmo, 2018: 1)

### **Local tax**

Definition of Regional Tax According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies Article 1 paragraph (10) which means Regional Tax is a mandatory contribution to the region made by an individual or body that is coercive based on the Law, without receiving rewards directly and used for regional needs for the greatest prosperity of the people.

### **Vehicle tax**

Definition of Motor Vehicle Tax according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, motor vehicle tax is a tax on ownership and/or control of motor vehicles. while the definition of motorized vehicle itself is all wheeled vehicles and their trailers that are used on all types of land roads and are driven by technical equipment in the form of motors or other equipment whose function is to convert a certain energy resource into the motor power of the motorized vehicle in question, including large equipment that In its operation it uses wheels and motors and is not attached permanently.

### **Public Service Innovation**

According to the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 91 of 2021 concerning the Development of Public Service Innovation, public service is an activity or series of activities in order to fulfill service needs in accordance with the provisions of statutory regulations

for every citizen and resident regarding goods, services, and/or administrative services provided by public service providers.

### **Implementation of E-Samsat Innovation Services**

Quoted from information from the DKI Jakarta Provincial Regional Revenue Agency regarding "e-Samsat" e-Samsat is a service for paying motor vehicle tax and validating STNK by paying via ATMs of banks that have collaborated in all regions in Indonesia and also other electronic payments. To be able to use this e-Samsat service, the vehicle owner's KTP number registered on the Samsat server must be the same as that listed on the bank account. By using e-Samsat, paying motor vehicle tax becomes easier because taxpayers do not need to go to the main Samsat office, thereby saving costs, energy and time.

### **Research methodology**

The method used is a descriptive method and a qualitative approach. The descriptive method is a method for researching the status of a group of people, objects, a set of conditions, a system of thought, or a set of events in the present (Nazir, 2015).

This research was conducted at SAMSAT Serang City which will provide an overview of the implementation of E-Samsat Innovation services in increasing motor vehicle taxes. The data collection techniques that will be used are observing, documenting and interviewing. Interviews were conducted to dig deeper detailed information because the information is obtained directly from the source. The library method is also used to study theory, collect, study and analyze books related to taxation, such as statutory regulations and implementing regulations.

### **RESULTS APPRENTICESHIP INDUSTRY AND DISCUSSION**

Vehicle Tax Collection Motorized (PKB) in application Service E- Samsat Innovation Shared office Samsat city attack start implement e- Samsat policy in service collection tax vehicle motorized . Legal basis implementation service this , arranged in agreement cooperation between team builder Samsat Banten Province and Banten Bank, Number : 973/1312-dispenda, Number . P/67/SP/2017, Number 10/PKS-INS/2017 concerning service payment tax vehicle motorbikes , Mandatory Contributions to the Road Traffic Accident Fund (SWDKLLJ), as well as registration and identification vehicle motorized Annual STNK validation in the region law police Banten area through system banking with utilise means technology information and transactions electronics throughout \_ network electronic bank Banten. Based on Regulation President Republic of Indonesia Number 5 of 2015 Concerning Maintenance system administration united one roof vehicle motorized in article 13.

E- Samsat give service is mandatory desired tax \_ pay tax . Payment tax vehicle motorized through e- Samsat services carried out at banks such as Bank BRI, BNI, MANDIRI, BJB and also other online payments such as Buka Lapak, Dana, and Blibi . e- Samsat service via Bank ATM, mandatory tax must ensure identity registered with the e - Samsat service must The same with KTP, STNK, BPKB identity owner vehicle motorized . Deadline \_ exchange receipt payment namely 30 days and if No done validation of STNK at the office Serang City Samsat vehicle stated No legitimate in a way operational .

### Service Roles E- Samsat Innovation in Efforts to Increase Vehicle Tax Motorized

Possible efforts done For increase reception tax vehicle motorized that is with increase quality service payment with form an auxiliary unit which are contained in Regulation President Republic of Indonesia Number 5 of 2015. Services e- Samsat innovation is one of the auxiliary units in increase quality service payment tax vehicle motorized .

Table 4.1

List of Amounts Registered and Unregistered Vehicles  
2017-2021

No	Year	Number of units Registered Vehicle	Number of Vehicle Units Not Yet Re-Registered
1	2017	95,248	14,927
2	2018	105,319	13,376
3	2019	108.116	12 ,140
4	2020	62,565	34,020
5	2021	112,907	25,128

Source : Serang City Samsat Office (2022).

Based on table above \_ showing that in 2017 it is year before implementation of e- Samsat . Number of registered vehicles \_ is 95,248 whereas 2018 and 2019, years Where service e- Samsat innovation Already applied can seen that in 2018 and 2019 the number of registered vehicles start increases and the number of units whose vehicles have not register repeat start decrease compared to with in 2017. In 2020 it happened decline return , Decrease happen because exists covid-19 pandemic . But in 2021 it happened enhancement return , the number of registered vehicle units amounting to 112,907 and the number of vehicles that have not register repeat decrease return amounting to 25,128.

Table 4.2

Achievement Realization of Vehicle Tax Motorbike to the Serang City Samsat  
Office Banten Province Year Budget 2017-2021

Year	Target	Realization	+/-	%
2017	IDR 88,800,043,000	IDR 95,084,800,500	6,284,757,500	107.08
2018	IDR 100,920,000,000	IDR 109,148,040,000	8,228,040,000	108.15

2019	IDR 116,716,300,000	IDR 128,421,433,100	11,705,133,100	110.03
2020	IDR 106,662,600,000	IDR 120,724,028,850	14,061,428,850	113.18
2021	IDR 118,129,000,000	IDR 131,236,774,200	13,107,774,200	111.10

Source : Serang City Samsat Office (2022).

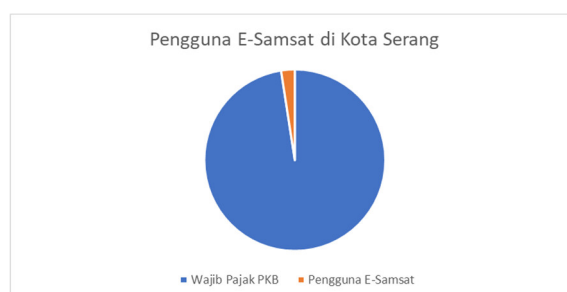
Achievement targets tax vehicle motorbikes determined by the Serang City Samsat Office seen based on amount registered vehicles and also the number vehicle that hasn't register repeat at the Serang City Samsat Office . Whereas For determine targets and realization special For e- Samsat service Still Not yet can determined . This matter because e- Samsat service Still new and still need socialized to various public .

#### **User Service E- Samsat Innovation at the Serang City Samsat Office**

Implementation service e- Samsat innovation applied since 2018. E- Samsat is one of the government programs that implements it payment electronic . Capacity Serang City Samsat as bone back The implementation of e- Samsat is very decisive Because That strategy is needed for introducing E- Samsat to public in a way whole .

Figure 4.2

Percentage E- Samsat users in Serang City Samsat



Source : Serang City Samsat Office (2022).

Based on the data obtained from office Serang City Samsat , user service e - Samsat innovation registered with Serang City Samsat in February 2022 only \_ of 200 e- Samsat users whereas must registered tax \_ amounting to 200,000 people. It can be seen in Figure 4.2 the percentage e- Samsat users in Serang City Still very little \_ because less so knowledge must tax about service e- Samsat innovation . As for factors supporting and inhibiting others found \_ in application service e- Samsat innovation in Serang City Samsat Because That more strategy is needed easy For accepted and understood by the public so that services e- Samsat innovation can implemented and implemented with Good in accordance with hope government and society in a way together .

### **Vehicle Tax Collection Motorized (PKB) in Application Service E- Samsat Innovation at the Serang City Samsat Office**

Vehicle Tax Collection Motorized on Serang City Samsat Already in accordance with Regulation President Republic of Indonesia Number 5 of 2015 Concerning Maintenance system administration united one roof vehicle motorized in article 13, Taxpayers can do payment tax vehicle motorized with apply requirements that have been set in do payment tax vehicle motorized with service e- Samsat innovation .

Based on results observation , application e- Samsat services at the Serang City Samsat Office Already in accordance with procedure only only the obligatory tax Still Not yet know about e- Samsat services matter the visible in the queue e- Samsat services For do still validating the STNK spelled out little and also application e- Samsat services Still Not yet fully walk in a way online because must tax Still still must come to the Samsat Office . Therefore \_ That required socialization to public related mechanism e- Samsat services in Serang City .

### **Service Roles E- Samsat Innovation in Efforts to Increase Vehicle Tax Motorized**

One of step in increase reception tax vehicle motorized is with carry out administrative reforms taxation . Tax reform intended For give service to public in fulfil obligation taxation so that can increase reception tax with system modern administration . Government Banten Province through the Regional Revenue Agency presents innovation new in payment tax vehicle motorized (PKB), namely e- Samsat services .

E- Samsat is form from system administration modern taxes where must tax can do Vehicle Tax payments Motorized When just and where just with electronic media . e- Samsat is facility services provided by the government For serve need extension letter vehicle motorbike and payment tax with use internet technology . Serang City Samsat Work The same with inner bank application e- Samsat system .

Based on number list data registered and unregistered vehicles in table 4.1 as well as achievement data realization tax vehicle motorbike at the office Serang City Samsat in table 4.2 can seen that in 2017 the revenue target tax vehicle motorized amounting to IDR 88,800,043,000 and can te realization amounting to IDR 95,084,800,500 in year This implementation of E- Samsat Not yet applied .

In 2018 and 2019 the office Serang City Samsat increase revenue targets tax vehicle motorized amounting to IDR 100,920,000,000 and IDR 116,716,300,000, although office Samsat city attack increase the revenue target in 2018 and 2019 tax vehicle motorized can realized with Good . Realization reception tax in 2018 amounted to IDR 109,148,040,000 and realization reception tax in 2019 amounting to IDR 128,421,433,100. In 2018 service \_ e- Samsat innovation Already applied in the collection process tax vehicle motorized so that makes it easier must tax in the payment process tax vehicle motorized . In 2020 office \_ Serang City Samsat lowering revenue targets tax vehicle motorized amounting to IDR 106,662,600,000. Based on results interview office Samsat city attack reduction in revenue targets tax done Because exists covid-19 pandemic , impact from pandemic This influence circumstances economy declining society and numbers \_ registered vehicle \_ experience decline . Although office Samsat city attack lowering the revenue target in 2020 \_ tax vehicle motorized still can realized because there is a

government program namely the whitening program taxes regulated in the Regulations Governor of Banten Number 12 of 2020 concerning deletion penalty administration or fine tax vehicle motorized annual , duty come back Name vehicle motorized mutation enter from outside area , mutation in area , and deletion tariff tax progressive . Realization reception tax in 2020 amounting to IDR 120,724,028,850.

In 2021 office \_ Samsat city attack raise the target return amounting to IDR 118,129,000,000 because potency vehicles in 2021 experience \_ increase return . In 2021 admission \_ tax vehicle motorized can realized with Good compared to with year before , despite the 2021 pandemic \_ Still There is . With Still implementing a whitening program taxes and also implementation service E- Samsat innovation in collection tax vehicle motorized make must tax interested For still pay tax Because exists liberation fines also felt easy For do payment through online system without need queue at the office Samsat so that realization acceptance tax still can meet targets. Realization reception tax vehicle motorized vehicles in 2021 amounting to IDR 131,236,774,200.

From the results discussion can seen that realization reception tax vehicle motorized in 2018 , 2019, 2020, 2021 after application service e- Samsat innovation more big compared to with 2017 before \_ service e- Samsat innovation applied . Therefore \_ the , service e- Samsat innovation be one \_ effort in increase tax vehicle motorized and when covid-19 pandemic services e- Samsat innovation is very helpful public Because service tax vehicle motorized can done in a way on line .

As for roles from service e- Samsat innovation in effort increase tax vehicle motorized that is :

1. Makes it easy must taxes and giving comfort in do Vehicle Tax payments Motorized (PKB) and validation of STNK
2. Vehicle Tax Payment Motorized (PKB) is carried out directly by obligation tax so that can avoid brokering
3. Remove corruption reception tax
4. Decree calculation tax in a way the system will paid by the obligor tax

#### **Factors that Become \_ Supporters and Inhibitors in Application Service E- Samsat Innovation**

e-SAMSAT service at Serang City Samsat as one of the facility in increase reception tax vehicle motorized . Naturally there is a number of factor supporting and inhibiting For carry out his task This . Supporting and inhibiting factors service payment tax vehicle motorized via e- Samsat This among others:

- a. Supporting factors service e- Samsat innovation
  - ✓ Policy or governing rules \_ exists e- Samsat services  
Policy from Banten Regional Government for create service Vehicle Tax payments Motorized based electronic is one of supporter e- Samsat service . For create more e - Samsat services Good Again is one of factor supporter e- Samsat service This .



- ✓ Supporting infrastructure \_  
Strategic location and spread out wherever and whenever This is one of factor supporter e- Samsat service This . Taxpayer \_ can pay tax vehicle motorbike at the nearest ATM wherever and whenever .
- ✓ System adequate internet network  
Deployment through e- Samsat service need internet network for access basic information taxes are mandatory paid and for pay through ATM machine .

b. Obstacle factor service e- Samsat innovation

- ✓ Lack of socialization to public related exists e- Samsat services  
Society still Not yet understand will development technology , fear There is error so that public Still believe with there is a service bureau ( service bureau that helps with the management process in the office Samsat ) is one of them factor inhibitor in e- Samsat services This . This matter can seen from queue must tax still \_ choose use method conventional that is pay direct to office Samsat . Socialization to public will e- Samsat services This Still not enough so that public No know exists service This .
- ✓ Complicated procedures and requirements  
Procedure payment required \_ do activity twice, resulting in e- Samsat services This become complicated . First , taxpayers must come to ATM machine for pay amount bill tax vehicle the motorbike . Second, taxpayers must come to the Samsat Office For do validation . If the mission makes it easier must tax but with the procedure twice resulted public think twice about pay through e- Samsat service . Obstacle factor other is condition For use e- Samsat service that is name and NIK registered with Samsat must The same with the name listed on the Bank account that makes the Taxpayer not Can do e- Samsat payments this and choose For use method conventional .
- ✓ Banks that work The same with e- Samsat service Still A little  
e- Samsat service new Work The same with 5 banks , namely : Bank BJB, BRI, BTN, BNI, and Mandiri . Mandatory \_ taxes that have account with other banks no Can do payment tax vehicle motorized through e- Samsat service this , p This make the obligatory tax Still many have n't use e- Samsat service This .

## CONCLUSION AND SUGGESTION

Based on the results of research and discussions regarding the Implementation of E-Samsat innovation services in Efforts to Increase Motor Vehicle Taxes at the Serang City Samsat Office, it can be concluded that the collection of motor vehicle tax in the implementation of e-Samsat innovation services is in accordance with Presidential Regulation of the Republic of Indonesia Number 2015 as a unit assistant in the implementation of a single, one-stop motor vehicle administration system.

The role of the e-Samsat innovation service in efforts to increase motor vehicle tax based on data has been able to increase motor vehicle tax revenue, since the e-Samsat innovation service was implemented in collecting motor vehicle tax in 2018, the realization of tax revenue has increased compared to 2017 before the innovation service e-Samsat implemented. The e-

Samsat innovation service can make it easier for people to pay motor vehicle taxes during the Covid-19 pandemic because the payment system is electronic or online.

0 Supporting factors in implementing e-Samsat innovation services are policies or rules that regulate the existence of e-Samsat services, supporting infrastructure such as strategic bank ATM locations, and a fast and smooth internet network system at this time. The inhibiting factors in implementing e-Samsat innovation services are the lack of socialization to the public regarding the existence of e-Samsat services, the procedures and requirements are quite complicated, and also the number of banks that collaborate with e-Samsat services is still small.

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