



Motor Vehicle Tax Bleaching Program and Motor Vehicle Return Fees in Increasing Community Awareness of Taxpayer at the Regional Revenues Agency

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Abstract. Factors causing taxpayers' indifference in paying motor vehicle taxes include the abolition of motorized vehicle taxes and fees for transferring the name of motorized vehicles which do not educate the public, the existence of tax bleaching and motor vehicle bleaching charges can be misinterpreted by the public or taxpayers thinking that bleaching will be carried out in the future. again. In addition, because taxpayers deliberately procrastinate, are busy with work so they cannot pay taxes, and are deliberately waiting for bleaching. This bleaching is expected to discipline the public or taxpayers in paying taxes where the government also makes it easier for taxpayers or taxpayers to pay taxes that are far enough away to come to the one-door administrative service office, then payments can be made at the Integrated Service Office or the Integrated Service Office. One moving door. In increasing public awareness of taxpayers, this bleaching seeks to further develop the consistency of citizens in paying taxes with the government's efforts. Efforts are being made to provide motivating tax incentives through increased tax returns and increased tax awareness. The purpose of this study was to determine the whitening of motor vehicle taxes and to know the awareness of the taxpayers at the Regional Revenue Agency of Lampung Province, while the analytical method used was qualitative observation, interviews and documentation. Based on the results of the study, it can be seen that the whitening of motorized vehicle taxes and transfer fees for motorized vehicles at the Regional Revenue Agency of Lampung Province, does not educate the public, the existence of tax whitening and transfer fees for motorized vehicles is a taxpayer by thinking that in the future there will be another whitening in addition to awareness Taxpayers deliberately procrastinate on the grounds that they are busy with work so they cannot pay their taxes. Awareness of paying taxes from the past until now has not reached the level it should be. In general, the public or taxpayers still think that taxes are burdensome levies or tributes. Whereas the more advanced society or taxpayers and their government, the higher the level of awareness in paying taxes.

Keywords: Vehicle Tax · Public Awareness · Taxpayers

1 Introduction

One type of tax in Lampung Province which has the largest contribution to local tax revenues is the motor vehicle tax and transfer fees. In increasing public awareness of

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taxpayers in paying taxes, the Governor of Lampung issued Governor Regulation Number 14 of 2021 concerning the Granting of Relief or Exemption of Principal Arrears and Fines for Motor Vehicle Taxes and Transfer Fees for Motorized Vehicles in Lampung Province in 2021.

Bleaching of motor vehicle tax and motor vehicle ownership transfer fees in increasing taxpayer awareness is very important in increasing taxpayer compliance. Motor vehicle tax waivers and transfer fees are activities undertaken by the state to submit requests to taxpayers who have not paid off their vehicle tax obligations by eliminating the weight of fines for late installments within a certain period of time. Taxpayer awareness is a condition in which an individual knows, obtains, practices and reports the burden and fulfills his freedom and commitment as a taxpayer. The more insightful the taxpayer is, the consistency of the citizens themselves will increase with the aim that provincial revenues will increase and regional progress will run as expected. However, if taxpayer awareness is low, they will tend not to commit to paying their taxes and violate applicable tax regulations [1].

The achievement of revenue from motor vehicle tax that exceeded the target was inseparable from the government's efforts to attract people to pay taxes. One of the government's efforts to attract people to pay taxes is by implementing a tax write-off policy. This tax write-off policy is in the form of a policy of eliminating administrative sanctions for motor vehicle tax increases and/or interest. Actually, it's not only motor vehicle tax, motor vehicle transfer fees are also included in this bleaching policy. Tax bleaching was made with the aim of increasing awareness of the taxpayer community in paying motor vehicle taxes, as well as registering motor vehicle ownership, especially for the second submission, and so on. In addition to reducing taxpayers who do not pay motor vehicle tax. The purpose of this tax write-off is to make the tax payer aware of the payment of motorized vehicle tax. The purpose of doing tax bleaching shows that there is a lack of awareness of taxpayers in paying taxes so that there are taxpayers who do not pay motor vehicle tax. Motor vehicle tax that is not paid by the taxpayer will become arrears or receivables for the government. The tax arrears will hinder the government in fulfilling the regional original revenue [2].

The implementation of the write-off of motor vehicle tax and motor vehicle transfer fee has positive and negative impacts. This is evidenced by various studies on tax bleaching. Domai Irfandy conducted research on the implementation of tax amnesty in Lampung Province in 2018. The results show that the realization of motor vehicle tax collection and transfer of title fees through tax amnesty is running effectively, this is indicated by motor vehicle tax revenues and motor vehicle transfer fees which have exceeded target. The negative aspect of the abolishment of motor vehicle taxes and motor vehicle transfer fees is disclosed in the Handayani which states that the abolition of motor vehicle taxes and motor vehicle transfer fees does not educate the public [3]. The existence of tax write-offs and transfer fees for motorized vehicles could be misinterpreted by the public/taxpayers thinking that in the future there will be another write-off. Handayani's research results prove that almost all of the people/taxpayers don't pay taxes are the same, namely because they deliberately procrastinate, are busy with work so they can't pay taxes, and are deliberately waiting for the levy.

Factors causing taxpayers' indifference in paying motor vehicle taxes include the bleaching of motorized vehicle taxes and motorized vehicle transfer fees which do not educate the public, the existence of tax bleaching and motor vehicle transfer fees can be misinterpreted by the public/taxpayers by thinking that in the future days will be bleached again. Besides that, because taxpayers deliberately procrastinate, are busy with work so they cannot pay taxes, and deliberately wait for bleaching. This bleaching is expected to discipline the public/taxpayers in paying taxes where the government also makes it easier for the public/taxpayers to pay taxes who have a considerable distance to come to the one-stop single administration system office, then payments can be made at the nearest one-stop single administration system or mobile one-stop single administration system outlets [4]. In increasing public awareness of taxpayers, this bleaching seeks to further develop the consistency of citizens in paying taxes with the government's efforts. Efforts are being made to provide motivating tax incentives through the elimination of the vehicle tax and increasing the awareness of its taxpayers.

2 Methods

Researchers in using this research use qualitative research for the reason that researchers need to trace reality and describe about "Effectiveness of Motorized Vehicle Tax Licensing and Motorized Vehicle Ownership Fees in Raising Public Awareness of Taxpayers at the Regional Revenue Agency of Lampung Province" to describe several attributes precisely in research, such as information gathering and handling, information inquiry and objective assurance where the most common way to seek critical thinking is by deliberately using the scientific method and rules of thumb [5]. The scope of the researcher's research is limited to matters relating to the effectiveness of motor vehicle tax write-offs and motorized vehicle transfer fees as well as public awareness of taxpayers. In this research, the researcher tries to focus on the issues that exist in connection with the Effectiveness of Motor Vehicle Tax Bleaching in Raising Public Awareness of Taxpayers at the Regional Revenue Agency of Lampung Province, where the bleaching of motorized vehicle taxes and transfer fees for motorized vehicles does not educate the public, there is tax redemption and transfer fees for motorized vehicles can be misinterpreted by the public/taxpayers thinking that in the future there will be more redemption and taxpayers deliberately delay, with the excuse that they are busy with work so they cannot pay taxes, and deliberately wait for redemption. Subject and Source of Information. The subjects in this study were employees of the Regional Revenue Agency of Lampung Province and taxpayers.

3 Findings

3.1 Research Results

The purpose of this tax write-off is to make the tax payer aware of the payment of motorized vehicle tax. The purpose of doing tax bleaching shows that there is a lack of awareness of taxpayers in paying taxes so that there are taxpayers who do not pay motor vehicle tax. Motor vehicle tax that is not paid by the taxpayer will become arrears

or receivables for the government. The tax arrears will hinder the government in fulfilling the regional original revenue. The Regional Revenue Agency has the task of administering some of the provincial government affairs in the field of revenue based on the principle of autonomy which becomes the authority, deconcentrating and assistance duties and other tasks in accordance with the policies stipulated by the Governor as the head of the region based on the applicable laws and regulations [6].

3.2 Organizational Structure

The organizational structure of the Lampung Province Regional Revenue Agency was made by the Lampung Province Regional Revenue Agency with the intention that the coordination of each section or division runs smoothly, in addition to facilitating control [7]. In this way, Bapenda's organizational unitary activities can be more focused, which in turn will facilitate the achievement of Bapenda's own goals.

3.3 Tasks of the Regional Revenue Agency of Lampung Province

1. Main Tasks. The Regional Revenue Agency has the task of administering some of the provincial government affairs in the field of revenue based on the principle of autonomy which becomes the authority, deconcentrating and assistance duties and other tasks in accordance with the policies stipulated by the Governor as the head of the region based on the applicable laws and regulations.
2. Task Details
 - Formulating policies, arrangements, planning and setting standards/guidelines in the area of regional income;
 - Implementation of the preparation of plans and programs, implementation of facilitation, monitoring, evaluation and reporting in the field of regional income;
 - The implementation of regional and central levies whose implementation is left to the province;
 - Implementation of increase and facilitation of regional revenues;
 - Implementation of development and facilitation of regional levies;
 - Implementing technical arrangements for regional levies and central levies whose affairs are handed over to the province;
 - Implementation of regional revenue management information management system;
 - Development, control, supervision and coordination; and administrative services and administrative management.

Efficiency. Motor vehicle tax waiver, namely relief for taxpayers not to pay taxes in the previous year even though the goods or assets have been in their possession for several years. Motor vehicle tax bleaching is an exemption from vehicle tax fines or what is known as motor vehicle tax bleaching. Bleaching is a way of paying taxes to make it more efficient for the tax payer community which aims to encourage the public to be orderly in paying motorized vehicle taxes and transfer fees for motorized vehicles and to ease the burden on people who experience delays in paying their motorized vehicle

taxes. The public or taxpayers say that the write-off of motor vehicle tax payments and transfer fees for tax payments has become more efficient. Because it can help people and overcome economic crises and be efficient because it doesn't waste time, effort and money [8].

From the results of the research, the bleaching of motorized vehicle taxes and transfer fees for motorized vehicles is a policy that is less populist, because it spoils the community. This can be seen from the liberation of the public from tax fines for their motorized vehicles, in other words, the public only needs to pay the principal tax on the vehicle. In increasing public awareness of taxpayers in paying taxes, the Governor of Lampung issued Governor Regulation Number 14 of 2021 concerning Granting Relief or Exemption of Principal Arrears and Fines for Motor Vehicle Taxes and Transfer Fees for Motorized Vehicles in Lampung Province. Based on the results of the study, it was stated that the Regional Revenue Agency of Lampung Province carried out the bleaching of motorized vehicle taxes and vehicle transfer fees, which can be seen on the website or can come directly to the one-stop single administration system where there are announcements and are also available in daily newspapers. Whereas in order to be efficient, it is necessary to increase taxpayer compliance in paying taxes, efforts from the government, especially local governments, are made, one of which is by providing a policy of eliminating administrative sanctions for motorized vehicle taxes or what is commonly referred to as Motor Vehicle Tax Bleaching [9]. Researchers can conclude based on the results of the research and discussion that the write-off of motorized vehicle taxes and motorized vehicle transfer fees does not educate the public, the existence of tax write-offs and motorized vehicle transfer fees can be misinterpreted by the public/taxpayers by thinking that in the future it will be carried out whitening again.

Adequacy. Based on the results of research that has been conducted with employees and taxpayers, it is known that the adequacy of implementing motorized vehicle tax bleaching can help reduce the burden on taxpayers by avoiding penalties in the form of fines being written off due to late payment of motorized vehicle tax. The adequacy of a policy as stated by William N, Dun's theory is the extent to which results can solve problems. This can be understood by researchers by involving them by holding a write-off of motorized vehicle taxes and transfer fees for motorized vehicles. Based on the research and discussion conducted by researchers on the write-off of motorized vehicle taxes and motorized vehicle transfer fees, it can be said that an adequacy is achieved if public awareness of taxpayers increases, especially the payment of motorized vehicle taxes and motorized vehicle transfer fees. It can be understood that the write-off of motor vehicle tax and motor vehicle transfer fee is sufficient to solve the problem of public awareness of taxpayers who are reluctant to pay their taxes. This shows that in terms of the adequacy of the results of the bleaching of motor vehicle taxes and motor vehicle transfer fees, it can increase public awareness of taxpayers [10]. This adequacy does not rule out the possibility that the Regional Revenue Agency for Lampung Province will continue to try to raise public awareness of taxpayers to pay their taxes on time and not delay.

Alignment. The smoothing of motor vehicle tax write-offs and motor vehicle transfer fees referred to in this case is an understanding of the provision of benefits that are distributed evenly to stakeholders or stakeholders. Based on research results, motor

vehicle tax amnesty is given indiscriminately in the sense that all citizens who are subject to motor vehicle tax and motor vehicle transfer fees receive benefits equally regardless of background and even the type of motorbike license plate, whether the motorbike license plate is black, yellow or red [11].

Responsiveness. The bleaching of motor vehicle taxes and motor vehicle transfer fees received a good response in the eyes of the public, especially motor vehicle taxpayers and motor vehicle transfer fees. This is in accordance with the results of research where it is known that according to taxpayers, with the bleaching of motorized vehicle taxes and transfer fees for motorized vehicles, the community is very enthusiastic, because taxpayers are not subject to payment of late fines. The emphasis on public awareness of taxpayers as referred to is one of the factors that causes tax arrears [12]. This is as explained which is caused:

Awareness. Awareness of paying taxes is one aspect or part of citizen awareness. If the awareness of citizenship is high, it means that the morality of taxation is also high.

Income. Regarding the principle of income having two separate parts, it is stated not only that those with high incomes have to pay more, but also the fact that those with low incomes also have to pay the same taxes.

Negligence. Negligence is an act of refusing to pay taxes that have been determined by the government and refusing to fulfill the formalities that must be fulfilled by the taxpayer, which can lead to tax arrears.

Service. The government provides services to its citizens both individually and collectively and citizens provide counter-achievement in the form of money in the form of paying taxes to the government. Giving by the government to its citizens, which are felt to be of great benefit, will create a high sense of awareness to serve the country. If the government pays less attention to good service to its citizens, then the people's awareness will also decrease in providing counter-achievement to the state in the form of paying motor vehicle taxes and motor vehicle transfer fees.

Education. A person's level of education will influence the role in determining attitudes to act, so there is an assumption that the lower a person's education, the higher the amount of tax arrears.

Accuracy. The accuracy of motor vehicle tax write-offs and motor vehicle transfer fees can be understood as stated by Eryandi, Benardin, regarding accuracy is whether the desired result or output is really useful or valuable. The emphasis on usefulness or value in question is the benefit that is felt directly by the community, especially motor vehicle tax payers and motor vehicle transfer fees after bleaching. Based on the results of the study it can be seen that the accuracy of the bleaching of motorized vehicle taxes and transfer fees can reach inactive taxpayers to become active again as well as to increase awareness of the taxpayer community [13]. Based on the results of the research and discussion of the researchers above, the researcher can find out that the purpose of holding motorized vehicle tax amnesty and motorized vehicle transfer fees is to help relieve people who are late in making tax payments, raise public awareness, to reach inactive taxpayers to become active again as well as to increase public awareness of taxpayers.

4 Discussion

The Effectiveness of Motor Vehicle Tax Bleaching and Transfer Fees for Motorized Vehicles at the Regional Revenue Agency of Lampung Province. In an effort to increase taxpayer compliance in paying taxes, efforts are needed from the government, especially local governments, one of the efforts made is by providing a policy of eliminating administrative sanctions for motorized vehicle taxes or commonly referred to as Motor Vehicle Tax Bleaching. In this study researchers used indicators including efficiency, adequacy, alignment, responsiveness and accuracy. From the results of the research and the discussion carried out, the researchers continue to explore and find negative responses by the taxpayer community regarding the bleaching of motorized vehicle taxes and transfer fees for motorized vehicles, including: a. There are still unscrupulous taxpayers who do not heed and remain in arrears in paying motor vehicle tax and motor vehicle transfer fees. b. There is a negative assumption that the public actually pays taxes with the argument that they are waiting for the write-off of motor vehicle tax and motor vehicle transfer fees because they are enforced every year so that the tax payers can guess the levy, especially taxpayers who are lazy and disobedient in paying taxes. So that it can be seen that the write-off of motor vehicle tax and motor vehicle transfer fee and motor vehicle transfer fee are easy to predict because they can be applied towards the middle of the year. This is what causes the perception or response of the people who think that it is better to just wait for the bleaching to pay taxes.

5 Conclusion

Based on the results of the research and discussion, the researcher can provide the following conclusions:

1. Bleaching of Motor Vehicle Tax and Transfer of Motor Vehicle Title Fees at the Regional Revenue Agency of Lampung Province, based on the results of this research, the bleaching does not educate the public. again.
2. Public Awareness of Taxpayers at the Regional Revenue Agency of Lampung Province, based on research results it is known that taxpayers deliberately procrastinate on the grounds that they are busy with work so they cannot pay their taxes. Awareness of paying taxes from the past until now has not reached the level it should be. In general, the public or taxpayers still think that taxes are burdensome fees or tributes. In fact, the more advanced society or taxpayers and their government, the higher the level of awareness in paying taxes.

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Authors' Contributions. The author hopes to provide knowledge about the results of the research that has been done to the reader and as a reference for further research. The redemption of motor vehicle taxes and motor vehicle transfer fees should be more effective if they are not carried out periodically every year, but are carried out suddenly so as to avoid the assumption that the public is only waiting for the levy but can be more aware of their obligations as a society that is aware of taxpayers without having to wait there is bleaching. It is hoped that innovation improvements and online administration systems will be more optimal and accurate. It is hoped that innovation improvements can be a good solution in bringing services closer to the community, so that taxpayer awareness will increase.

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