



Innovation Development in Increasing the Vehicle Tax Collectability

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Abstract. The development of innovations in the One-Stop Single Administration System (SAMSAT) has a crucial role in improving motor vehicle tax collectability in Indonesia. This study explores how the application of information technology, such as e-SAMSAT and Mobile SAMSAT services, facilitates the process of paying and reporting taxes. The main objective is to evaluate the effectiveness of these innovations in improving administrative efficiency as well as taxpayer engagement. The research method used is descriptive analysis based on secondary data from related literature and reports. The results show that these innovations have successfully reduced administrative barriers, accelerated service processes, and improved the accuracy of data management. However, challenges such as low digital literacy and the need for adequate technological infrastructure remain the focus of future improvements. In conclusion, the development of innovations in SAMSAT with information technology can make a positive contribution in improving the effectiveness of motor vehicle tax collection, with continued efforts needed to ensure maximum utilization by the public as well as sustainability in technology development and improvement of digital literacy.

Keywords: Information technology, e-SAMSAT, effectiveness.

1 Introduction

SAMSAT or Sistem Administrasi Manunggal under One Roof is an institution responsible for managing the administration and collection of motor vehicle taxes at the regional level. Motor vehicle tax is one of the main sources of revenue for local governments that is used for infrastructure development and public services. However, the main challenge faced by SAMSAT is the low level of motor vehicle tax collectability [1].

Motor vehicle tax collectability refers to SAMSAT's ability to collect taxes in accordance with the set target. Some of the factors that affect the collectability rate include public awareness of tax obligations, the effectiveness of the administrative system and information technology used, as well as policies and strategies implemented by local governments. The main problem faced is the number of vehicles that are not registered or do not pay taxes on time, which results in potential loss of revenue for local governments.

The development of innovation in SAMSAT is crucial in improving the efficiency and effectiveness of motor vehicle tax collectability. This includes the use of

information technology, improved administrative procedures, improved services to the community, and the implementation of better communication and education strategies related to tax obligations. The application of information technology such as integrated database systems and mobile applications can help simplify the tax payment process and monitor unregistered or delinquent vehicles. This can improve transparency and accountability in motor vehicle tax management.

In addition to information technology, the importance of developing communication and education strategies to the public cannot be ignored. SAMSAT needs to raise public awareness of the importance of paying taxes on time and contributing to regional development. Social campaigns, training for SAMSAT officers in providing good services, and strengthening cooperation with related parties such as the police and other related institutions can also be part of the strategy to increase public awareness and compliance with tax obligations.

To increase taxpayer compliance in paying motor vehicle taxes, effective and comprehensive policies are needed. One of the main considerations is the provision of incentives in the form of discounts or tax reductions for taxpayers who pay on time or early. This can encourage awareness and motivation to make timely payments. In addition, the implementation of easier and more efficient tax payment systems, such as through mobile applications or online platforms, can reduce barriers and simplify the process for taxpayers.

In the context of developing SAMSAT innovations, it is important to conduct an in-depth analysis of the various factors affecting motor vehicle tax collectability rates. The analysis includes an evaluation of the existing information technology infrastructure, the effectiveness and efficiency of the administrative procedures implemented, as well as community involvement and support for the policies and programs implemented by SAMSAT. In addition, aspects of supporting regulations and policies as well as obstacles faced in the implementation of innovations also need to be thoroughly evaluated [2].

In this regard, a holistic and integrated approach between the application of information technology, improved communication and education to the public, as well as strengthened policy and law enforcement is key in improving motor vehicle tax collectability through SAMSAT. Collaboration between various related parties such as local governments, related institutions, and the wider community is important to create an environment conducive to the effectiveness of a better motor vehicle tax administration system in the future.

2 Research Method

The research was conducted at the SAMSAT Office. The research method used in the analysis of SAMSAT's innovation development strategy in improving motor vehicle tax collectability is a qualitative research method then the analysis is carried out descriptively. The data used is primary data collected directly at the research location and secondary data which is the result of processed data obtained from various sources. The research instrument was carried out by direct observation at the SAMSAT office, interviews with employees and taxpayers and documentation to collect the data needed in the research.

3 Literature Review

3.1 Definition of Tax Law

Tax law is a set of rules and regulations that govern the determination, collection, and management of taxes by the government to ensure mandatory contributions from individuals or business entities to the state. These taxes are required to finance various state needs such as infrastructure development, public service provision, security, education, and health. In the context of tax law in Indonesia, some of the main laws that regulate this include Law No. 36 of 2008 that discusses Income Tax (PPh), Law No. 42 of 2009 that discusses Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM), Law No. 19 of 2000 on Tax Collection by Surat Paksa, and finally Law No. 28 of 2007 on Regional Taxes and Regional Retribution that regulates regional authority in terms of taxation.

In 2021, Indonesia undertook a major update through Law No. 7 of 2021 on Harmonization of Tax Regulations (HPP). This law aims to improve tax compliance, simplify regulations, and support economic recovery after the COVID-19 pandemic. The HPP integrates various aspects of taxation, including Income Tax, Value Added Tax, and other general taxation provisions, and introduces new provisions on carbon tax and voluntary disclosure programs.

One of the main objectives of tax law is to create a fair and equitable tax system. The principle of fairness in taxation requires that taxes be imposed based on an individual's ability to pay and the benefits obtained (benefit principle). This means that individuals or business entities with greater financial means should pay higher taxes, while those who benefit more from public services should also contribute more in the form of taxes.

Tax law is formulated and implemented through various laws and government regulations. In addition to the main laws already mentioned, besides the role of the legislature and the executive in the formation and implementation of tax law, there are several other parties that are actively involved in this process including the Directorate General of Taxes and the Ministry of Finance to further regulate the technical provisions regarding the collection, reporting and payment of taxes. In this regard, the Tax Law also provides the basis for tax authorities to develop implementation policies to ensure that taxes are collected effectively and efficiently.

The tax administration process involves various stages, from taxpayer registration, determining the amount of tax payable, reporting, to tax payment. Taxpayers must register with the local tax office to obtain a taxpayer identification number (NPWP). Furthermore, taxpayers must calculate the amount of tax payable in accordance with applicable regulations and report it in the annual tax return (SPT). Tax payments are made based on these calculations and must be deposited into the state treasury within the specified time period.

Tax law also regulates the rights and obligations of taxpayers and tax authorities. Taxpayers have an obligation to pay taxes on time and in accordance with the specified amount. On the other hand, they also have the right to get good service from the tax authority, including the right to file an objection or appeal if they feel that the tax imposed is not appropriate. Tax authorities, such as the Directorate General of

Taxes in Indonesia, have the authority to supervise, audit, and collect taxes. They are also responsible for providing guidance and socialization of tax laws to the public.

Violations of tax law provisions may be subject to administrative and criminal sanctions. Administrative sanctions include fines, interest, and increases, which are imposed on taxpayers who are late in paying or reporting taxes. Meanwhile, criminal sanctions can be in the form of imprisonment for those who deliberately commit acts of tax fraud, such as submitting incorrect reports or individuals not depositing taxes that have been withheld or collected as their obligations. The application of these sanctions aims to increase taxpayer awareness and compliance and ensure that the tax system runs well.

3.2 SAMSAT

SAMSAT, which stands for Sistem Administrasi Manunggal Satu Atap, is an integrated system designed to facilitate the public in conducting various administrative matters related to motor vehicles. An effective and efficient motor vehicle taxation system integrates services from several different government agencies. This integration aims to simplify the administrative process for taxpayers and increase tax compliance and revenue. Some of the agencies involved in this system include: Indonesian National Police (Polri), Regional Revenue Office (Dispenda), and Jasa Raharja. The main objective of SAMSAT is to provide convenience and efficiency in the administration of motor vehicles, such as tax payments, STNK (Vehicle Number Certificate) validation, and insurance management.

The existence of SAMSAT is based on the need to simplify procedures that were previously complex and fragmented. Prior to SAMSAT, motor vehicle owners had to visit several different offices to complete their vehicle administration matters. For example, vehicle tax payments had to be made at the Dispenda office, STNK validation at the police station, and insurance payments at the Jasa Raharja office. This is time-consuming and labor-intensive, and has the potential to cause confusion for the public. With SAMSAT, all these services can be done in one place, making the process faster and more efficient.

Integrated services in SAMSAT include several important aspects. First, with the existence of services in SAMSAT, the PKB and BBNKB payment process becomes more integrated and easily accessible to the public. This not only makes it easier for taxpayers to fulfill their tax obligations, but also assists local governments in increasing the efficiency of tax and duty collection, as well as ensuring that motor vehicle data is always accurate and up-to-date. Secondly, SAMSAT is also responsible for STNK attestation, which is the legal proof of ownership and legality of vehicle operations on the road. STNK endorsement is important to ensure that operating vehicles have fulfilled all administrative and tax obligations.

Innovation and service improvement continue to be carried out by SAMSAT to answer the growing needs of the community. One form of innovation is the implementation of an electronic system or e-SAMSAT. With e-SAMSAT, people can make motor vehicle tax payments online through the official website or mobile application. This system not only simplifies the payment process, but also reduces queues at the SAMSAT office, making services faster and more efficient. In addition,

e-SAMSAT is also equipped with a tax payment due reminder feature, so that vehicle owners are no longer late in paying taxes.

3.3 Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) or theory of planned behavior is a theory designed to predict and explain human behavior in a certain context, based on this theory, the intention of a person / individual to perform various types of behavior with predictions from attitudes towards these behaviors, subjective norms and perceived behavioral control, then these intentions make a big difference in a person's actual behavior.

3.4 Attribution Theory

Attribution theory is a theory that explains how the behavior of a person or other people with influence caused by various internal factors and external factors and then analyzes the impact of their future behavior.

3.5 Previous Research

The study by Puspa Anggita, Amor Marundha, and Uswatun Khasanah highlights that the E-Samsat system provides convenience for taxpayers by enabling motor vehicle tax payments to be made anytime and anywhere, thereby improving taxpayer compliance. This previous research closely relates to the current study, which expands the understanding by demonstrating how innovations in SAMSAT services, including E-Samsat and Mobile SAMSAT, not only facilitate payments but also enhance administrative efficiency and tax data accuracy.

The current study also notes that challenges such as low digital literacy and uneven technological infrastructure must be addressed for these innovations to be fully utilized. Thus, the study by Puspa Anggita, Amor Marundha, and Uswatun Khasanah and the current research together reinforce the understanding of the importance of information technology in supporting taxpayer compliance, while emphasizing the need for sustainable strategies to ensure broader access, improved digital literacy, and data security as part of the development of digital tax systems.

4 Results And Discussion

4.1 Effectiveness of SAMSAT Innovation Development in increasing Motor Vehicle Tax Collectibility

The effectiveness of SAMSAT Research and Development in increasing motor vehicle tax collectibility is a crucial topic in the context of tax administration in Indonesia [3]. The One-Stop Single Administration System (SAMSAT) has long been the center of motor vehicle administration management involving cooperation between the Indonesian National Police (Polri), the Regional Revenue Office (Dispenda), and Jasa Raharja. Given the importance of motor vehicle tax as one of the

significant sources of local revenue, efforts to improve the effectiveness of collecting this tax through continuous innovation is a must.

Innovation in the context of SAMSAT can cover various aspects, such as information technology, simplifying procedures, and improving the quality of public services. One significant technological innovation is the implementation of the e-SAMSAT system that enables online payment of vehicle taxes. With e-SAMSAT, vehicle owners no longer need to queue at the SAMSAT office, just use electronic devices such as computers or cellphones to make payments. This not only saves time and money for taxpayers, but also reduces the administrative burden at SAMSAT offices, which in turn improves operational efficiency. The e-SAMSAT system allows taxpayers to access services anytime and anywhere, making it more flexible and convenient. The online payment process also reduces the risk of human error in recording and calculating, and minimizes the possibility of fraud or corruption.

In addition, the existence of SAMSAT Mobile and SAMSAT Drive Thru services is also an effective innovation in bringing services closer to the community. The Mobile SAMSAT service, which uses a service car to travel to certain areas, is very helpful for taxpayers who live far from the SAMSAT office. Similarly, the SAMSAT Drive Thru service allows vehicle owners to take care of administration without having to get out of the vehicle, making the process faster and more practical. These innovations not only facilitate public access to SAMSAT services, but also have the potential to increase personal taxpayer compliance in paying their vehicle taxes on time.

Another innovation is improving the quality of the database and data management system. Accurate and integrated data between the various agencies involved in SAMSAT is essential to ensure that every vehicle is properly registered and its tax is monitored. The use of sophisticated database technology can assist in tracking tax payments and identifying vehicles that have not paid taxes. Thus, collection actions can be carried out more effectively and on target.

However, implementing these innovations is not without challenges. One of the main challenges is the level of awareness and technology literacy among the public. Not all taxpayers are familiar with the use of online services or mobile applications, especially in areas with limited internet access. Therefore, more intensive socialization and education efforts are needed from SAMSAT and local governments to ensure that the public understands and can take advantage of these innovations. This education program can be done through various media, such as advertisements on television, radio, social media, and even through cooperation with local communities [4].

In addition, aspects of data security and privacy are also important concerns in the implementation of technological innovations. The e-SAMSAT system must be equipped with strict security mechanisms to protect taxpayers' personal and financial data from potential cyber threats. The government must ensure that the system used meets high security standards and can be trusted by the public.

An assessment of the effectiveness of this innovation should also be conducted periodically. This can be done through customer satisfaction surveys, analysis of tax payment data, and evaluation of SAMSAT office operations. By conducting regular assessments, SAMSAT can continue to improve and refine its services in accordance with the needs and input from the community.

Overall, the development of innovations in SAMSAT shows great potential in increasing motor vehicle tax collectability. By adopting information technology, simplifying procedures, and improving the quality of public services, SAMSAT can make the tax payment process easier, faster, and more efficient. However, to achieve maximum effectiveness, there needs to be continuous efforts in socialization, education, and evaluation and adjustment of the innovations implemented. Thus, SAMSAT can not only increase local revenue through motor vehicle taxes, but also provide better and more satisfying services for the community.

4.2 The Role of Information Technology in Simplifying the Motor Vehicle Tax Payment and Reporting Process

The role of information technology in facilitating the process of payment and reporting of motor vehicle tax is very significant. Through the application of information technology, the government has developed various online systems that allow the public to make payments and report motor vehicle taxes electronically. In this digital era, information technology has become the backbone that supports various aspects of life, including in the taxation system. One concrete example of the application of information technology in the field of motor vehicle taxation is through the e-SAMSAT system. This system allows taxpayers to make motor vehicle tax payments online, without the need to visit the SAMSAT office. With e-SAMSAT, the payment process can be done quickly and easily through the official website or mobile application, thus saving taxpayers time and effort.

In addition, e-SAMSAT provides a tax payment due reminder feature that is very helpful for vehicle owners to avoid late payments. This feature is usually a notification sent via email or mobile application, reminding taxpayers a few days before the due date. With these reminders, taxpayers become more disciplined in fulfilling their tax obligations, which in turn increases the motor vehicle tax collectability rate [5].

Information technology also facilitates more efficient and accurate tax reporting. An integrated database system allows tax authorities to access vehicle information and tax payment status in real-time. This allows the data verification and validation process to be faster and more accurate, reducing the risk of human error that often occurs in manual systems. In addition, data stored in the electronic system is easier to access and analyze, so that tax authorities can quickly identify vehicles that have not paid taxes and take the necessary collection actions.

The integration of information technology in the SAMSAT system also provides convenience for taxpayers in managing motor vehicle administration. For example, SAMSAT Drive Thru and Mobile SAMSAT services equipped with information technology allow vehicle owners to take care of STNK renewal and tax payments without having to queue at SAMSAT offices. This service is very helpful for those who have high mobility or live far from the SAMSAT office, so that the administration process becomes more flexible and less time-consuming.

The use of information technology also plays a role in increasing transparency and accountability in motor vehicle tax management. The electronic system used in e-SAMSAT records every transaction automatically and in detail, thus facilitating supervision and auditing by the authorities. With transparent and easily accessible

data, opportunities for corrupt practices and data manipulation can be minimized. It also increases public confidence in the tax system, as they can monitor their tax payment status online.

However, the application of information technology in the motor vehicle taxation system also faces several challenges. One of them is the need for adequate technology infrastructure. Not all regions in Indonesia have good internet access, especially in remote areas. Therefore, the government needs to continue developing information technology infrastructure so that e-SAMSAT services can be accessed by the entire community, without exception.

In addition, the level of digital literacy of the community is also a challenge. Not all taxpayers are familiar with the use of digital technology for tax payment and reporting. To overcome this, intensive education and socialization efforts are needed from the government and tax authorities. Training and mentoring programs for the public on the use of e-SAMSAT and other digital services can help improve digital literacy and encourage the use of information technology in motor vehicle tax payments.

Data security is also a very important aspect in the application of information technology. The e-SAMSAT system must be equipped with strong security mechanisms necessary to protect taxpayers' personal data and financial information from cyber threats. The government needs to ensure that the system meets high security requirements and can be trusted by the public.

Overall, information technology plays a vital role in simplifying the process of motor vehicle tax payment and reporting. With innovations such as e-SAMSAT, SAMSAT Drive Thru, and SAMSAT Mobile, information technology has successfully improved efficiency, accuracy, and convenience in the taxation system. Although there are still challenges to overcome, continuous efforts in developing technological infrastructure, improving digital literacy, and implementing high security standards will ensure that information technology continues to provide maximum benefits in motor vehicle tax management. Thus, information technology not only simplifies administrative matters for taxpayers, but also supports the government in increasing tax collectability and better management of state finances.

5 Conclusion

In conclusion, the development of innovations in the SAMSAT system, especially through the application of information technology, has an important role in improving the effectiveness of motor vehicle tax collection. Innovations such as e-SAMSAT, SAMSAT Mobile service, and SAMSAT Drive Thru simplify the tax payment and reporting process, reduce queues, and improve efficiency and transparency. Challenges such as low digital literacy and the need for adequate technological infrastructure need to be addressed through socialization, education, and improved data security standards. Thus, this innovation not only makes it easier for taxpayers, but also supports the government in increasing tax collectability and better management of state finances.

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