

# Influence of Motor Vehicle Tax to the Local Revenue of West Java Province in Bandung City

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## Abstract

Tax receipt is the main source of domestic financing for existing expenditure and development. This study explains the influence of Motor Vehicle Tax (MVT) contribution to the local revenue of West Java province, Indonesia. The data of this study are from observation and documentation activity. The population of this study is all provincially receipt data from MVT sector in last five years (2016-2020). The analysis method performs in this study is simple regression. R data is 0.879, explains a very strong correlation (relation) between MVT to the local revenue. t value is 3.193 and t table with  $\alpha = 0.0495973$ . If significance t-value is 0.05 then  $H_0$  is rejected, explaining a significant influence between one independent variable to the dependent variable. As a result, there is a significant influence between MVT to local revenue of West Java province in 2016-2020 period.

## Keywords

Tax, Local Revenue

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## Introduction

Previously, the local government receives an additional support from central government when the financial distress hit the local government or the local government cannot practice infrastructure development that required in their local area. Paradigm shift in current government appears in Law No. 22/1999. The aim of the central government is to reduce government interest to that region for appropriate placement. It means, the local government gains local authority power to regulate and control their society interest according to the legal compliance and regulation. The aim of the regional autonomy is creating a social justice for all people (Akbar, Brata, Herlina, Prawiranegara, & Prabowo, 2019). In order to achieve this mission, the government and entirety of Indonesian society, including all aspect of social life, economy, politic, legal, social, and culture, must build a collaboration or a mutual relationship. The financial problem should be concerned to achieve this target for the development. One of the effort to achieve national independence in development financial field is tracking the national revenue sources, and one of the source is tax (Ohy, Bogar, & Mandagi, 2021). Taiwo (2020) explains tax as a commitment from individual to the national saving according to the law (possibly limited) without direct benefit effect (Orekan, 2021). In order to expand the local income from motor vehicle tax, an appropriate assessment design is required to decrease the distortion and fault during the tax collection and appropriate and proper management in the motor vehicle tax as one of the financial sources. Table 1 explains the target and realization of the motor vehicle tax in West Java province.

**Table 1**

West Java Province Target and Realization of Motor Vehicle Tax 2016-2020

Year	Target (Rp)	Realization	Progress
2016	372,583,000,000	384,749,409,000	-
2017	371,649,000,000	391,047,620,700	1.63%
2018	423,572,000,000	433,175,889,700	10.77%
2019	460,088,000,000	448,652,135,600	12.31%
2020	492,673,426,000	420,454,525,950	-13.57%

**Source:** Head Office of Local Revenue Management of Bandung City Area II Kawalayaan

Table 1 describes realization in 2017 is increase 1.63% then 2016. According to Table 1, vehicle total in West Java province is increase annually from 2016 to 2019 and number of vehicle tax is surplus, beyond the target because of various factors, such as motor vehicle number and an increase of new motor vehicle tax rate. However, realization in 2020 is down -13.57% as a result of COVID-19 pandemic that occur in the early of 2020 and motor vehicle sale is drop.

## Problem Formulation

According to the formulation of this study, the authors formulate the problem of this study as: "Is there any influence of motor vehicle tax in Kawalayaan Motor Vehicle Tax Office (Samsat Kawalayaan) to the local revenue of West Java province?"

## Research Objectives

According to the previous description, aim of this research is: "To know the impact of motor vehicle tax in Samsat Kawalayaan to the West Java province local revenue."

## Research Benefit

The benefits of this research are:

1. This research would expand the information, experience, and knowledge in application of the hypothesis from the expert during the learning process and provides a progress for accounting science in general, specifically in the contribution of the motor vehicle tax research.
2. Research output would deliver the idea to any parties who are interest to the problem in composing the motor vehicle tax in Samsat Kawalayaan for local revenue.

## Literature Review

### Tax Definition

Prevailing laws and regulation and taxation convention, tax defined as an tax payer contribution from the owed country to individual or entity to the state, private person, or that entity to accept the obligation and collecting in conformity with law, and refuse a direct fee, and utilized (Bierlaagh, 1989).

Some tax definitions for further identification of tax definition from some experts are:

Prof. Dr. Rachmad Soemitro, SH. cited by Bierlaagh (1989) Tax is people contribution to the cash (saving) of a country in accordance to the Law without accepted exchange of consideration service (contra achievement) that could accomplished directly and spend for the financing of general expenses. Tax described as society contribution to the national treasury pursuant to law as the realization of dedication and participation of public to finance country development (Alm & Whittington, 1999). Based on the tax definitions above, tax has elements. Tax becomes the obligatory contribution and has enforcing characteristic. Tax collection by the country must follows a valid law and regulation. Tax is not accepted a direct contra achievement. With a people contribution to the state treasury, then government is the only one who has a right to collect the tax. Tax functions are:

a. Financial (Budgetary)

Deposit the money to the national treasury as much as possible, in order to fund the National expenditure.

b. Regulatory

Tax is a tool to regulate the society with specific purpose in the field of economy, social, and politic. Tax applied as a tool to achieve certain objective.

c. Stability

The government also spend the tax to organize and stabilize the national economy. This stability function will help the country against various condition that consider as a threat to the economy country.

### Theory of Tax Collection

QUISPE FERNANDEZ, NINA, LOMBEIDA, and Maria categorizes the tax collection theory into five categories:

1. Insurance Theory, In this theory, tax is like an insurance premiums that must be paid by the people because the people get a right protection from the government (Martinez & Souza e Silva, 2021)

2. Interest Theory (Aequivalentie), This theory explains the primary reason why the country collects the tax, because the country has serve the people as the tax payer, and the tax is equivalent to the number of services that provided by the country to the people (Saefudin, 2021).

3. Absolute Tax Liability Theory, This theory refers to the organ theory of Otto Von Gierke, where the state is an integral part and all the citizens is binding to the state (Kartiko, Djajanto, & Zandra, 2021).

4. Purchasing Power Theory, This theory explain the tax is like a pump that pull the purchasing power or people money, then return the money to the people through another way without reducing the society prosperity (Saefudin, 2021).

5. Tax Justification Theory, According to Kim and Hyun (2021), Pancasila covers a familyhood and mutual cooperation nature. This mutual cooperation is not more than sacrifice of a family (people) for the family interest (public) selflessly (Saefudin, 2021).

Moreover, tax collection principle may categorize into six categories:

1. Juridical Principle, Juridical principle required the tax must collected in according to the law, the tax must approve first by the people (through the senator).

2. Economic Principle, Economic principle requires the implementation of the tax collection that must fulfill these requirements: Tax must paid from the society revenue, and may not obstruct

people activity for their welfare; Taxation must not obstruct the industrial activity, commercial or production; Taxation must not loss and different than public interest.

3. Universal and Equal Principle, the universal principle means, a tax collection must implement to all people (that fulfills the condition) without exception. Equal is charging the tax pursuant to the ability of each tax payer (Momongan, Pangkey, & Langkai, 2021).

4. Domiciliary Principle, this principle provides an authority to the state to collect the tax from the Tax Payer according to the domicile or the residence of the tax payer.

5. Time Principle, this principle determines the tax collection moment must follows the Tax Payer condition, an ability period to pay the tax.

6. Four Maxims, instead of these principles, for an equal tax collection activity, the taxation rules must equal too.

## Classification of Tax Category

According to Kadir Saefudin (2021), tax categorized into four categories, which are:

### 1. Taxation Administration

Tax from taxation administration may grouped as direct tax and indirect tax. Example of direct tax is income tax and indirect tax is value-added taxes and stamp duty.

2. According to tax characteristic, there are two tax characteristics, personal tax (persoonlijk) and material tax (zakelijk).

3. Based on starting point of tax collection, tax may be differentiated into two starting point of tax collection, subjective tax and objective tax.

4. According to collector authority, there are two authorities for tax collector, central/state tax and local tax.

a. Authority in central/state tax collection is granted to the central government. For examples auction fee, stamp duty, import duty and custom, income taxes, value-added taxes, and land and building tax.

b. Local tax collection authorized by the local government, either the regency/city government or the government of the province. Law No. 34/2000 on the Amendment of Law No. 18/1997 on Local Tax and Local Retribution, recently is Law No. 28/2009, stated on Article 2 of the Law, where:

1. Provincially taxes are cigarette tax, surface water tax, motor vehicle tax, vehicle title transfer fee, and motor vehicle fuel tax.

2. Regency/city tax category are hotel tax, parking tax, recreational tax, billboard tax, restaurant tax, ground water tax, street lighting tax, swallow bird nest tax, mineral non-metal and rocks tax, right acquisition duty of right on land and building, and rural and urban land and building tax.

## Motor Vehicle Tax

Motor Vehicle Tax or MVT in term of state tax category is local tax. Additionally, according to Law No. 28/2009, motor vehicle tax is the tax that collected from the ownership control on motor vehicle. The tax object is the ownership and/or the control of motor vehicle. The tax subject of motor vehicle tax is private person or entity that own and control the motor vehicle (Jawahir, Haruni, & Esfandiari, 2021).

Decisions on maximum and minimum in MVT individual rate base on Law No. 29/2009 Article (5) are:

a. Minimum on first ownership on motor vehicle is 1% and the highest is 2%.

b. The second ownership rate on motor vehicle and so on may determined with progressive, the lowest is 2% and the highest is 10%.

The calculation of MVT rate in West Java province determined by Governor Decree No. 68/2011, where:

Individual motor vehicle tax rates are:

a. Ownership for first motor vehicle is 1.75%

b. Ownership on second and next four-wheels motor vehicle with similar owner name and address verified by identity card determined by progressive, which are:

1) Second ownership for motor vehicle tax is 2.25%

2) Third ownership for motor vehicle tax is 2.75%

3) Fourth ownership for motor vehicle tax is 3.25%

- 4) Fifth and following ownership for motor vehicle tax is 3.75%
- c. Ownership on second and next two- or three-wheels motor vehicle with similar owner name and address verified by identity card determined by progressive, which are:
  - 1) Second ownership for motor vehicle tax is 2.25%
  - 2) Third ownership for motor vehicle tax is 2.75%
  - 3) Fourth ownership for motor vehicle tax is 3.25%
  - 4) Fifth and following ownership for motor vehicle tax is 3.75%
- d. Implementation of progressive motor vehicle tax rate does not apply on Non-Public Vehicle that owned by entity, government/local government/military/police and public vehicle.
- e. Motor vehicle tax rate for public transport is 1%
- f. Motor vehicle tax rate for ambulance, fire fighter vehicle, religious social, social and religious organization is 0.5%
- g. Motor vehicle tax rate for government/local government/military/police is 0.5%
- h. Motor vehicle tax rate for heavy vehicle and equipment is 0.2% (Awaluddin & Tamburaka, 2017)

## Local Revenue

Local revenue according to Law No. 33/2004 on Financial Balancing between Central Government and Local Government is regional government right and admitted as net treasury add value. (Law No.33/2004) Moreover, according to Nasution and Tarmizi (2021), local revenue defined as an income from local government from the implementation of activity and government service to the society, and resource utilization that owned by local government.(Nasution & Tarmizi, 2021)

## Local Tax

There are two categories of tax in Indonesia, central tax and regional/local tax. Local tax definition according to Law No. 28/2009 on Local Tax and Local Retribution. Local tax is a private person or entity obligatory contribution to the local, obligatory and without direct return, for public welfare in that area. (Jawahir et al., 2021)

Local tax category according to Law No. 28/2009 Motor vehicle tax; motor vehicle fuel tax is a tax on fuel consumption for motor vehicles; surface water tax object is surface water; and cigarette tax. And Regency/City tax are: Hotel tax, restaurant tax, recreational tax, billboard tax, street lighting tax; non-metal mineral and rock tax; parking tax; ground water tax; swallow nest text; land and building tax of rural and urban area; acquisition fee on right over land and building.

## Authorization of Tax Collection

Article 76, paragraph 1 on Provincial Regulation No. 13/2011 explains the authority of Governor to collect the local tax, includes registration and data collection, decree, billing process, action, accounting and reporting, objection and appeal, correction, cancellations, remission, decree and cancellation or remission on administration sanctions, over payment return. The authority of tax collection performs by the agency who perform the collection (Ladd, 1992).

## Research Method

### Research Variable

This research considers on the influence of motor vehicle tax contribution to the improvement of local revenue. Therefore, this research object variable is motor vehicle tax as an independent variable and local revenue of West Java Province as dependent variable.

### Variable Measurement

Measurement standard for finding the successful rate of this research is the result of simple regression analysis. The result will describe the influence of motor vehicle tax contribution to the West Java Province local revenue.

## Defining The Population and Sample

### Defining the Population

Population is a complete territory that consist of object and subject with quantity and characteristic that determined by the authors is as a observation purposes for drawing a conclusion. Consequently, the population of this research is revenue report of motor vehicle tax on Head Office of Local Revenue Management of Bandung City Area II Kawalayaan 2016-2020.

### Defining the Sample

Sample is a partial of a whole part and characteristic that belongs to the population. Therefore, sample of this research is in form of revenue report of Bandung City motor vehicle tax 2016-2020 from Head Office of Local Revenue Management of Bandung City Area II Kawalayaan. The data is in form of financial statement then the data must be the newest data for progress calculation and its problem.

## Research Data

Data source of this research are:

1. Quantitative Data, Quantitative data in this research are:

Workforce number in the Head Office of Local Revenue Management of Bandung City Area II Kawalayaan; motor vehicle tax revenue report of Bandung city where the working administrative region is the Head Office of Local Revenue Management of Bandung City Area II Kawalayaan that covers ten districts, which are Regol, Lengkong, Batununggal, Cidadap, Coblong, Bandung Wetan, Sumur Bandung, Cibeunying Kaler, and Cibeunying Kidul.

2. Qualitative Data, Qualitative data in this research are:

Organization structure of Head Office of Local Revenue Management of Bandung City Area II Kawalayaan; General description of Head Office of Local Revenue Management of Bandung City Area II Kawalayaan.

## Data Collecting Method

In order to acquire the data, there are various data collecting method applied in this research, which are:

1. Observation, this method practice data collection and clarification process on decree and motor vehicle tax collecting on Management Body of Local Revenue of West Java Province to collect a complete data and fulfill the research requirement.

2. Documentation, Documentation practice observation of the documents that belong and provided by Head Office of Local Revenue Management of Bandung City Area II Kawalayaan for data processing as a support in this research.

## Data Analysis Method

Simple regression analysis will explain how far the hypothesis suitability.

### Simple Regression Analysis

This analysis applied to know the causal relationship (influence) of independent variable or motor vehicle tax and dependent variables or West Java province local revenue. Simple regression equation model in this analysis follows the description of (Lee, Baek, Chung, & Kwak, 2021) which are:

$$\hat{Y} = a + bx$$

The formula to acquire the a and b value is:

$$a = \frac{(\sum Y) \cdot (\sum X^2) - (\sum X) \cdot (\sum XY)}{n \cdot (\sum X^2) - (\sum X)^2}$$

$$b = \frac{n \sum XY - \sum X \sum Y}{n \cdot (\sum X^2) - (\sum X)^2}$$

Where:

y = Amount of Local Revenue (dependent variable)

x = Amount of MVT Revenue (independent variable)

a = Constant

b = Regression coefficient

## Result And Discussion

### Presenting The Result

#### Progress of motor vehicle tax and West Java Province Local Revenue

Regional development process must appeal for funding. The result of this research presents the local revenue where the source is from motor vehicle tax. Regional development in West Java province is always focus on improvement for the collection of local revenue sources, especially from motor vehicle tax. For that reason, the authors present the annual development progress in form of [table](#).

**Table 2**

MVT Progress

MVT		Annual Progress (%)
Year	Amount (Rp)	
2016	384,749,409,000	
2017	391,047,620,700	1.63%
2018	433,175,889,700	10.77%
2019	486,521,335,600	12.31%
2020	420,454,525,950	-13.57%

**Source:** Head Office of Local Revenue Management of Bandung City Area II Kawalayaan

[Table 2](#) explains the motor vehicle tax income is increase in 2017, 2018, and 2019. However, a significant drop occurs in 2020, probably cause by some reasons:

#### 1. COVID-19 pandemic

According to Ministry of Health Regulation No. 19/2021, COVID-19 is infection disease that caused by Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCov-2). This pandemic impact is declining on Indonesian economy and caused to the motor vehicle tax and local revenue, especially in West Java province.

#### 2. Motor Vehicle Sale

According to data from Head Office of Local Revenue Management of Bandung City Area II Kawalayaan, a new motor vehicle sale in 2019 is 32,786 unit but the sale in 2020 is only 18,617 unit. The sale slump is highly affected to the motor vehicle tax revenue in 2020. As a result, revenue realization is out of the target.

In order to know West Java province government achievement in managing their local revenue sources, the authors show annual local revenue progress in [Table 3](#).

According to [table 3](#), the local revenue progress in West Java province is increase from 2016 to 2019. However, the local revenue is slump into -3.29% that cause by COVID-19 pandemic in early of 2020 and affect to declining of economic condition.

**Table 3**  
Progress of West Java Province Revenue 2016-2020

Year	Local Revenue (Rp)	Progress (%)
2016	77,111,297,625,470	
2017	83,436,351,718,730	08.20%
2018	86,742,131,710,890	03.96%
2019	95,284,322,522,330	09.85%
2020	92,148,092,341,630	-3.29%

**Source:** West Java Province Statistics Central Agency

## Motor Vehicle Tax Role to the Local Revenue of West Java Province

Motor vehicle tax role to the local income of West Java province is one of the local income sources from the perspective of tax. Regional development is an integral part from national development that required a fund to run the development. In this event, financial factor is an important factor to measure the regional autonomy level. There are three motor vehicle tax offices in Bandung city that manage the local revenue from motor vehicle tax.

Problem that occur during the effort in improving the society into the better condition is often face the obstacle that caused by a limitation of ability to manage the local financial. At the same time, the most important factor to acquire that fund is from local revenue sources. The local government can empower the society as much as possible from this fund according to the regulations of law in effect.

Most of local revenue spent on the regional development of that area, such as for community service, education, local infrastructure, and etc. West Java education sector once in 2015, during the Governor of Ahmad Heryawan, eliminates the monthly state-owned school payment for senior high school level that utilize the Regional Revenues and Expenditures Budget money. Salary payment for civil servants in West Java area paid by the money that comes from the local revenue, and one of the sources is motor vehicle tax. As COVID-19 pandemic occurs, local revenue from motor vehicle tax allocated to handle the COVID-19 virus in health sector and health operational fund for COVID-19 in West Java.

## Discussion

### Influence of Motor Vehicle Tax to the Local Revenue of West Java Province

In order to know the motor vehicle tax source from Kawalayaan Motor Vehicle Tax Office, [Table 4](#) will explain progress report and total local income number of the West Java province in last five years (2016-2020).

**Table**

Realization of Motor Vehicle Tax and Local Revenue of West Java Province  
2016-2020

4

Year	Realization		Percentage (%)
	MVT	Local Income	
2016	384,749,409,000	77,111,297,625,470	0.50
2017	391,047,620,700	83,436,351,718,730	0.47
2018	433,175,889,700	86,742,131,710,890	0.50
2019	448,652,135,600	95,284,322,522,330	0.47
2020	420,454,525,950	92,148,092,341,630	0.46

**Source:** Head Office of Local Revenue Management of Bandung City Area II Kawalayaan and West Java Province Statistic Agency

This research practice simple linear regression analysis of mathematics equation to know more on motor vehicle tax influence to the local revenue of West Java province with a value forecast on each variable.



Regression equations in this research are:

$$\hat{Y} = a + bx$$

Where:

y = Amount of Local Revenue (dependent variable)  
 x = Amount of MVT Revenue (independent variable)

a = Constant = Regression coefficient

**Table 5**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.879 <sup>a</sup>	.773	.697	3.93808E12

a. Predictors: (Constant), Motor Vehicle Tax

R data result from Table 5 is 0.879, explains a very strong correlation (relation) between MVT to the local revenue. R value above 0.80 refers to Table 6 on R value interpretation.

**Table 6**

Interpretation of r value

Coefficient Interval	Significant Level
0.00-0.199	Very low
0.20-0.399	Low
0.40-0.599	Moderate
0.60-0.799	High
0.80-0.1000	Very high

R squared (coefficient of determination) is 0.773 where interpretation of 77% in independent variable is influence the motor vehicle tax (77%) to the dependent variable which is local revenue and another 23% is influence by other factor apart from independent variable

**Table 7**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-8.818E12	3.004E13		-.294	.788
Motor Vehicle Tax	230.362	72.146	.879	3.193	0.0495973

a. Dependent Variable: Local Income

Hypothesizes applied to review the influence of MVT to the local revenue are:

**H0:** b=0 (There is no influence between MVT to the local revenue)

**H1:** b≠0 (There is an influence between MVT to the local revenue)

According to the result of Table 7, coefficient value for a is -881,759,074,879.49 and b value is 230.524, then a simple linear regression equation for local income = -881,759,074,879.49 + 230.362X. Coefficient of regression a -8,817,590,748,794,965 means, if there is no MVT then the local income

is decrease to Rp 881,759,074,879.49 per year. Annual local revenue increment of West Java province is not only from motor vehicle tax but there are other tax sources.

Regression coefficient of  $b$  is positive or  $b \neq 0$  that explain an influence the vehicle tax to the local revenue. The influence is positive where, high motor vehicle tax income then followed by high local revenue.

According to Table 7,  $t$  value is 3.193 and  $t$ -table where  $\alpha = 0.0495973$  with  $t$  formula  $(0.0495973/2)(5-2)$  then the result is 3.192.  $t$  value  $> t(\alpha/2)(n-k)$  or  $3.193 > 3.192$ . If significance value  $t < 0.05$  then  $H_0$  is rejected or there is a significant influence between one independent variable to the other dependent variable. As a result, there is a significant influence between MVT to local revenue of West Java province in 2016-2020 period.

## Conclusion And Suggestion

### Summary

According to the result and discussion above, the conclusions of this research are: MVT revenue significantly influence to the West Java province local revenue during 2016-2020. MVT revenue is increase in 2017, 2018, and 2019. However, there is a significant decline in 2020 as a spread of COVID-19 pandemic and new motor vehicle sale is decrease. There is a strong relationship between motor vehicle tax to the local revenue. Consequently, if the MVT is increase then the local revenue is increase significantly. In conclusion, a research hypothesized on "Influence of Motor Vehicle Tax to Local Revenue of West Java Province is increase in 2016-2019 and decrease in 2020" is accepted.

### Suggestion

According to the conclusion of this research, suggestions from the authors are:

1. In order to increase the motor vehicles tax, as the part of West Java province local revenue, the government must renew the incentive in motor vehicle tax sector through an improvement in service and facility.
2. In order to anticipate the abuses of financial management, monitoring activity with mutual contribution between related party. Monitoring activity will minimize fraudulence possibility and providing a punishment to the fraud actor for deterrent effect.

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