

ANALYSIS OF POTENTIAL MOTOR VEHICLE TAX ARREARS AT THE OFFICE MANUNGGAL ADMINISTRATION SYSTEM BELOW ONE STOP (SAMSAT) GOWA PERIOD 2018-2022

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Abstract

This study aims to find out how much Motor Vehicle Tax (PKB) revenue at the Gowa Manunggal Administration System Office Under One Roof (SAMSAT) and to determine the cause of Motor Vehicle Tax (PKB) arrears at the Gowa One-Stop Manunggal Administration System Office (SAMSAT) also to determine the reason for the large potential receipt of Motor Vehicle Tax (PKB) arrears at the Manunggal Administration System Office Under One Roof (SAMSAT). This study used descriptive analysis methods and data collection obtained through interviews and documentation. The type of research is qualitative.

Based on the results of the study, motor vehicle tax revenue at the Gowa Samsat Office has increased from year to year, but in 2021 the realization of motor vehicle tax revenue did not reach the target. The occurrence of tax arrears is caused by low understanding of citizens for their obligations to pay taxes, citizens face a difficult economy, the distance of the vehicle tax payment office, lack of services obtained when paying taxes, and vehicles owned by taxpayers are lost/damaged, but the taxpayer does not report his vehicle so it is still recorded.

Keywords: Motorized Tax, Arrears, Potential.

INTRODUCTION

Regional taxes and levies are listed revenue sources that greatly affect each province's financing and management, and regional development to realize the implementation of broad, substantive, and accountable regional government. Tax revenue greatly affects regional income, which is around 70% of our government's state budget. So far, taxes have been a key component of the continued development of the Indonesian government. Regional tax, which is then called a tax, is the obligation of individuals or entities to the region to pay contributions that cannot be compensated directly, which is then collected by the government based on legislation that has been regulated by the government, which after that will be realized for the management and development of regional governments. In order to improve the planned development zone, the government needs considerable funds. The development seen from public service facilities is the target to be achieved from regional development. With the existence of public services provided to residents, of course, the use of revenue sources that are below for regional development.

Law Number 16 of 2009 of the Republic of Indonesia states that "Motor Vehicle Tax (PKB) is a tax on the ownership and/or control of motor vehicles". Motor Vehicle Tax (PKB) has a very important role in regional income in supporting development in the region through local original revenue. Public and private transportation today has grown tremendously. Therefore, Motor Vehicle Tax (PKB) is considered important because every citizen needs transportation equipment to facilitate travel (Debiyanti, 2021)

Motor Vehicle Tax (PKB) is the main source of Regional Original Income (PAD), which distributes many donations to income in each region. Transportation is considered to have been very easy to access because the income of residents has

increased. Also, the number of vehicle companies that distribute credit systems in vehicle sales makes it easier for residents to own them. For the smooth running of the planned development plan everyone who has a vehicle is expected to obey and be on time in carrying out tax payments

Motor Vehicle Tax (PKB) is one of the potential for considerable regional revenue revenue. In general, every year the community's need for motorized vehicles is increasing because motorized vehicles greatly support community activities in carrying out their daily activities (Bate, 2018).

Based on data from the Gowa SAMSAT Office, the number of motor vehicles by vehicle type in 20, 18-20, and 22, and the number of motor vehicles in Gowa Regency has increased rapidly from year to year. In 2018 the number of motor vehicles was 4,680 vehicles, further increased rapidly there were 20 19 with the number of motor vehicles increasing to 21,138 vehicles, in 20 20 the number of vehicles Motor vehicles increased again to 28,409, increased again in 2021 by 30,828, and finally in 2022 increased by 35,325 vehicles.

With the increasing number of motor vehicle developments in Gowa Regency, the growth rate of motor vehicle tax revenue is expected to also increase. If the growth rate of motor vehicle tax revenue increases, then equitable distribution of development results for the prosperity of the community can be achieved. But it is also undeniable that with the increase in the number of motor vehicles, the higher the motor vehicle tax arrears.

RESEARCH METHODS

This research uses qualitative data types with a descriptive approach. This type of research is a type of descriptive research by carrying out a qualitative approach, where the author in this case describes conditions, indications about certain activities or programs carried out on phenomena that take place in the field at this time sourced from facts that appear or as they are. Descriptive research also describes systematically and accurately the reality and characteristics of the population or about certain fields. This research seeks to describe the atmosphere or event. The information collected is merely descriptive and therefore does not intend to seek descriptions, test hypotheses, make predictions or pursue implications.

RESULTS AND DISCUSSION

Result

1. Number Of Motor Vehicles Registered At Samsat Gowa Office

The number of Motor Vehicles registered at Samsat Gowa Office 2018-2022 is as follows:

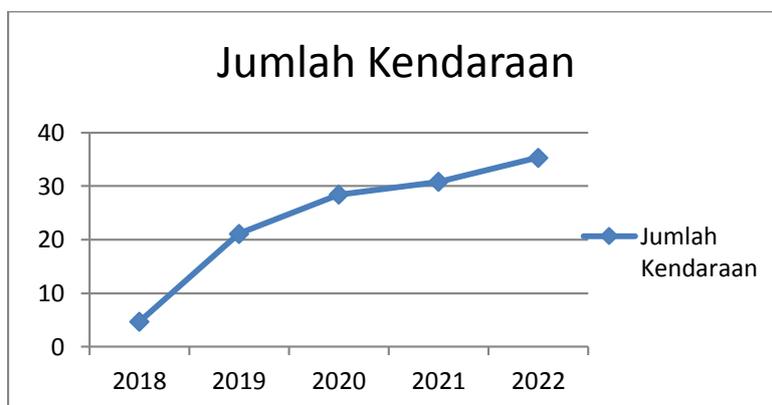
Table 1. Number of two-wheeled motor vehicles registered at Samsat Gowa Office

Year	Sum
2018	4.680
2019	21.138
2020	28.409
2021	30.828
2022	35.325

Source: Samsat Gowa Office

For more details can also be seen in the following graph:

Figure 1. Graphic of Motor Vehicles Registered at Samsat Gowa Office 2018-2022



From the table and graph above, it is known that the number of two-wheeled vehicles of the Gowa Samsat Office is the number of years 20, 18-2022, the number of motorized vehicles in Gowa Regency is increasing rapidly from year to year. In 2018 the number of motor vehicles was 4,680 vehicles, further increased rapidly pthere were 20 19 with the number of motor vehicles increasing to 21,138 vehicles, in 20 20 the number of vehicles Motor vehicles increased again to 28,409, increased again in 2021 by 30,828, and finally in 2022 increased by 35,325 vehicles. It can be concluded from the table and also the graph above, it is known that the number of two-wheeled vehicles at the Samsat Gowa office from year to year has never decreased but has increased rapidly.

2. Motor Vehicle Tax Revenue at Samsat Gowa Office

Motor Vehicle Tax Revenue at Samsat Gowa Office 2018-2022 is as follows:

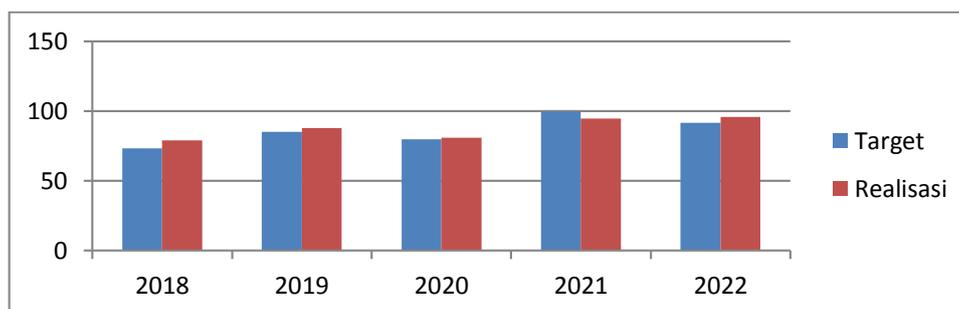
Table 2. PKB Receipts of Samsat Gowa Office for 2018-2022

Year	Target	Realization	%
2018	73.232.188.000	79.188.780.632	108,13
2019	85.303.424.000	87.756.077.278	102,87
2020	79.612.633.000	81.005.613.917	101,74
2021	99.620.817.000	94.541.860.743	94,4
2022	91.866.195.000	95.751.983.505	104.2%

Source : Samsat Gowa Office

For more details can also be seen in the following graph:

Figure 2. Two-wheeled PKB Revenue Chart of Samsat Gowa Office 2018-2020



From the table and graph above, it can be seen that Motor Vehicle Tax revenue at the Samsat Gowa Office has increased although not significantly, even though in 2021 the realization of PKB (Motor Vehicle Tax) is not greater than the target of 94.4. In every target determination, relying on predictions on potential, but in reality on the ground, the realization of PKB (Motor Vehicle Tax) revenues is not always greater than the revenue target.

3. Receipt of arrears

Table 3. Realization of Arrears of Two-Wheeled PKB Samsat Gowa Office in 2018-2022

Year	Realization of Arrears Receipts	
	Unit	Value
2018	25.391	8.165.013.465
2019	24.856	7.751.542.283
2020	7.133	2.558.278.685
2021	12.250	3.895.076.100
2022	21.380	4.382.805.880

Source : UPTD Samsat Gowa Office

Based on the receipt of tax arrears, it can be seen that the revenue of Motor Vehicle Tax (PKB) arrears at Samsat Gowa is quite large in amount given to the Regions because in 2018 it was 8,165,013,465, 2019 it was 7,751,542,283, until 2022 it was 4,382,805,880. This revenue is caused by the arrears of Motor Vehicle Tax that are not paid considering that many people at this time are still not aware of their obligations.

4. Two-wheeler Tax Arrears

Table 4. List of Two-Wheeled Motor Vehicle Tax Arrears of SamsatGowa Office for 2018-2022

Year	Motorcycle arrears	
	Unit	Value
2018	41.001	22.005.863.965
2019	43.938	22.019.926.783
2020	31.910	17.542.776.685
2021	37.132	14.574.518.600
2022	60.498	13.539.537.880

Source : UPTD Samsat Gowa Office

5. Remaining Two-Wheeler Tax Arrears

Table 5. List of Remaining Tax Arrears of Two-Wheeled Motor Vehicles Samsat Gowa Office 2018-2022

Year	Motorcycle arrears	
	Unit	Value
2018	15.610	13.840.850.500

Year	Motorcycle arrears	
	Unit	Value
2019	19.082	14.268.384.500
2020	24.777	14.984.498.000
2021	24.882	10.679.442.500
2022	39.118	9.156.732.000

Source : UPTD Samsat Gowa Office

6. Potential Receipt of Arrears

Based on the table above to calculate the potential revenue of PKB (Motor Vehicle Tax) is as follows:

- Calculating the potential revenue of two-wheeled Motor Vehicle Tax arrears in 2018 that can be collected:

- Realization Rate Percentage

$$\begin{aligned} \text{Realization Rate} &= \frac{\sum RT}{\sum DT} \times 100\% \\ &= \frac{8.165.013.465}{22.005.863.965} \times 100\% \\ &= 37,10\% \end{aligned}$$

- Potential Revenue (PP) :

$$\begin{aligned} \text{PP} &= \text{Realization Rate} \times \text{Remaining Arrears} \\ &= 37,10\% \times 13.840.850.500 \\ &= 5.134.955.535 \end{aligned}$$

The realization rate of two-wheeled Motor Vehicle Tax arrears contained in the Gowa Samsat Office is 37.10% and the potential for Motor Vehicle Tax arrears that can be collected is Rp. 5,134,955,535.

- Calculating the potential amount of two-wheeled Motor Vehicle Tax arrears in 2019 that can be collected:

- Reoriginalization Rate Percentage

$$\begin{aligned} \text{Realization Rate} &= \frac{\sum RT}{\sum DT} \times 100\% \\ &= \frac{7.751.542.283}{22.019.926.783} \times 100\% \\ &= 35,20\% \end{aligned}$$

- Potential Revenue (PP) :

$$\begin{aligned} \text{PP} &= \text{Tkt Realization} \times \text{Remaining Arrears} \\ &= 35,20\% \times 14.268.384.500 \\ &= 5.022.471.344 \end{aligned}$$

The realization rate of two-wheeled Motor Vehicle Tax arrears contained in the Gowa Samsat Office is 35.20% and the potential for Motor Vehicle Tax arrears that can be collected is Rp. 5,022,471,344.

- Calculating the potential amount of two-wheeled Motor Vehicle Tax arrears in 2020 that can be collected:

- Reoriginalization Rate Percentage

$$\begin{aligned} \text{Realization Rate} &= \frac{\sum RT}{\sum DT} \times 100\% \\ &= \frac{2.558.278.685}{17.642.776.685} \times 100\% \end{aligned}$$

$$= 14,50 \%$$

b) Potential Revenue (PP) :

$$\begin{aligned} \text{PP} &= \text{Tkt Realization} \times \text{Remaining Arrears} \\ &= 14,50 \% \times 14.984.498.000 \\ &= 2.172.752.210 \end{aligned}$$

The realization rate of two-wheeled Motor Vehicle Tax arrears contained in the Gowa Samsat Office is 14.50% and the potential revenue of Motor Vehicle Tax arrears that can be collected is Rp.2,1172,752,210.

4. Calculating the potential amount of collectible two-wheeled Motor Vehicle Tax arrears in 2021:

a) Reoriginalization Rate Percentage

$$\begin{aligned} \text{Realization Rate} &= \frac{\sum \text{RT}}{\sum \text{DT}} \times 100\% \\ &= \frac{3.895.076.100}{14.574.518.600} \times 100\% \\ &= 26,72 \% \end{aligned}$$

b) Potential Revenue (PP) :

$$\begin{aligned} \text{PP} &= \text{Tkt Realization} \times \text{Remaining Arrears} \\ &= 26,72 \% \times 10.679.442.500 \\ &= 2.853.547.036 \end{aligned}$$

The realization rate of two-wheeled Motor Vehicle Tax arrears contained in the Gowa Samsat Office is 26.72% and the potential revenue of Motor Vehicle Tax arrears that can be collected is Rp. 2,853,547,036.

5. Calculating the potential amount of two-wheeled Motor Vehicle Tax arrears in 2022 that can be collected:

a) Reoriginalization Rate Percentage

$$\begin{aligned} \text{Realization Rate} &= \frac{\sum \text{RT}}{\sum \text{DT}} \times 100\% \\ &= \frac{4.382.805.880}{13.539.537.880} \times 100\% \\ &= 32,37\% \end{aligned}$$

b) Potential Revenue (PP) :

$$\begin{aligned} \text{PP} &= \text{Tkt Realization} \times \text{Remaining Arrears} \\ &= 32,37 \% \times 9.156.732.000 \\ &= 2.964.034.148 \end{aligned}$$

The realization rate of two-wheeled Motor Vehicle Tax arrears contained in the Gowa Samsat Office is 32.37% and the potential for Motor Vehicle Tax arrears that can be collected is Rp. 2,964,034,148.

Based on the calculation of the presantage of the realization rate and potential acceptance, the following is the conclusion of the realization rate and potential revenue from 2018-2022 at Samsat Gowa:

a. Presantage Realization Rate

Table 6. Realization Rate

Year	Realization Rate		%
	RT (Realization of Arrears)	GERMAN (Arrears)	
2018	8.165.013.465	22.005.863.965	37,10
2019	7.751.542.283	22.019.926.783	35,20
2020	2.558.278.685	17.642.776.685	14,50
2021	3.895.076.100	14.574.518.600	26,72
2022	4.382.805.880	13.539.537.880	32,37

Data Source Processed

b. Potential Acceptance

Table 7. Potential Acceptance

Year	Potential Acceptance		Result
	Realization Rate	Remaining Arrears	
2018	37,10 %	13.840.850.500	IDR 5,134,955,535
2019	35,20 %	14.268.384.500	IDR 5,022,471,344
2020	14,50 %	14.984.498.000	IDR 2,172,752,210
2021	26,72 %	10.679.442.500	IDR 2,853,547,036
2022	32,37	9.156.732.000	IDR 2,964,034,148

Data Source Processed

DISCUSSION

For South Sulawesi regional regulations, Motor Vehicle Tax is a tax on the ownership and / or control of motor vehicles. Motor vehicle tax is one of the Regional Taxes of South Sulawesi Province collected by each Regency / City in South Sulawesi. Where Regional Tax is a taxpayer's contribution to the Territory owed by individuals or entities that are required according to the Law, by not obtaining direct compensation and used for Regional purposes for the greatest prosperity of the people.

It can be concluded that the number of two-wheeled vehicles at the Samsat Gowa office from year to year has never decreased but has increased rapidly.

Things that cause Motor Vehicle Tax arrears are as follows:

The lack of understanding of residents about their obligations to pay taxes, residents face a difficult economy so they are reluctant to pay taxes, because of the routine of rural residents who buy their vehicles for transportation vehicles between villages that are not often touched by the supervision of tax completeness from bound parties so they feel no need to pay taxes, because of technical such as the distance of the vehicle tax payment office, the lack of services obtained when they pay taxes, vehicles owned by taxpayers are gone, damaged and can no longer be used, and vehicles out of state but the taxpayer does not report his vehicle so it is still recorded, the owner of the vehicle is located outside the State, taxpayers do not remember their obligations.

Motor Vehicle Tax revenue at the Samsat Gowa Office has increased although not significantly, from 2018 to 2020 PKB revenue always reaches the target but in 2021 the realization of PKB (Motor Vehicle Tax) is not greater than the target. The cause of Motor Vehicle Tax (PKB) revenue not reaching the target due to Covid-19, the many

policies from the government so that there were many arrears which resulted in 2021 not reaching the target. And in 2022 experienced the achievement of targets.

CONCLUSION

Based on the results of the research that researchers have done, conclusions can be drawn, namely:

1. Motor vehicle tax revenue at the Gowa Samsat Office has increased from year to year, but in 2021 the realization of motor vehicle tax revenue did not reach the target.
2. The occurrence of tax arrears is caused by low understanding of citizens for their obligations to pay taxes, citizens face a difficult economy, the distance of the vehicle tax payment office, lack of services obtained when paying taxes, and vehicles owned by taxpayers are lost/damaged, but the taxpayer does not report his vehicle so it is still recorded.
3. Based on the results of the study, the realization rate of motorcycle PKB arrears is 37.10% with the potential for collectible arrears of 5,134,955,535.

SUGGESTION

Based on the conclusions of the research results described above, the researcher will provide the following suggestions:

1. To minimize obstacles that exist in the implementation of motor vehicle tax collection, motor vehicle taxpayers to find out more quickly about their obligations to pay taxes, provide a Motor Vehicle Tax Return (SPKPKB) sent directly to taxpayers according to the address listed in the Vehicle Number Certificate (STNK).
2. Improving good services to taxpayers, approaching by providing information to the public about the importance of paying taxes for the prosperity of the country.
3. Samsat Gowa should always update existing motorized vehicles so that existing delinquent data can be known, whether they can still be collectible or not because the vehicle has been lost, damaged or no longer used, so it is no longer recorded as arrears to Dispenda. And it is better to have a write-off or bleaching of vehicle arrears that are no longer acceptable.

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