

## The Influence of the Motor Vehicle Tax Reduction Program and Exemption of Name Transfer Duty on Taxpayer Compliance in the City of Banjarbaru, South Kalimantan

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### ABSTRACT

Tax is a mandatory contribution that applies to every tax on tax objects and the proceeds received from the tax are handed over to the government. In essence, national development in a country is carried out by the community together with the government. The aim of this research is to determine the effect of reduced motor vehicle tax and exemption from transfer of title fees on taxpayer compliance. This research uses quantitative research based more on data that can be calculated to produce a solid quantitative assessment. With measurement using a Likert Scale. The samples in this research were 100 motor vehicle tax payers. This research questionnaire was tested using validity and reliability tests. Hypothesis testing data analysis uses multiple linear regression. Based on the results of hypothesis testing, it can be concluded that tax whitening has a positive and significant effect on taxpayer compliance. Exemption from transfer of name fees has a positive and significant effect on taxpayer compliance. And simultaneously, the variables of taxpayer whitening and exemption from transfer of name fees have a positive and significant effect on taxpayer compliance. This program can support the Banjarbaru city government to maximize revenue in the tax sector. For further research, you can use other variables in research on taxpayer compliance because in this study it only had a small effect of 41.2%, the remaining 58.8% was influenced by other variables.

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### INTRODUCTION

Tax is a mandatory contribution that applies to every tax on the tax object it owns and the proceeds received from the tax are handed over to the government. The types of taxes in Indonesia include income tax, value added tax, land and building tax, progressive tax, entertainment tax, gift tax, and others. In essence, national development in a country is carried out by the community together with the government. So that in making national development a success, the role of domestic revenue is very important considering that sources of financing are the main support in national development. (Prananta et al., 2021).

Having a motorized vehicle has become an important need for today's society. Two-wheeled and four-wheeled motorized vehicles have become the main means of transportation for Indonesian

people. We can see this from the large number of motor vehicle owners in Indonesia. In the city of Banjarbaru itself, motor vehicle ownership continues to increase rapidly every year. Where we can see the data as follows:

**Table 1 Number of Motorized Vehicles in South Kalimantan**

SOUTH KALIMANTAN POLICE NUMBER OF VEHICLE DATA								
NO	POLRES/TA	M.P	BUS	MB	SPD MOTOR	RANSUS	TOTAL	%
1	BANJARMASIN	104,209	968	53,023	726,830	308	885,420	28.82
2	BANJAR	29,049	324	20,201	316,686	215	366,491	11.93
3	BANJARBARU	36,039	467	16,052	238,069	132	290,773	9.47
4	TANAH BUMBU	17,601	155	13,865	218,415	199	250,280	8.15
5	TABALONG	15,563	1,007	9,141	191,079	106	216,902	7.06
6	TANAH LAUT	13,081	88	10,022	170,528	191	193,914	6.31
7	KOTABARU	8,262	147	7,640	156,367	129	172,553	5.62
8	TAPIN	8,869	160	7,048	121,390	123	137,600	4.48
9	HULU SUNGAI TENGAH	7,782	42	4,341	116,951	71	129,187	4.21
10	BARITO KUALA	7,372	78	4,130	110,012	32	121,624	3.96
11	HULU SUNGAI UTARA	7,591	109	6,120	106,975	134	120,931	3.94
12	HULU SUNGAI SELATAN	7,625	59	4,152	106,413	32	118,287	3.85
13	BALANGAN	4,687	95	2,419	60,045	83	67,330	2.19
14	(NOT FILLED IN)	440	0	122	35	6	603	0.02
<b>TOTAL</b>		<b>268,170</b>	<b>3,699</b>	<b>158,276</b>	<b>2,639,795</b>	<b>1,761</b>	<b>3,071,895</b>	

Source : South Kalimantan Regional Police last update 2024-01-16

The third most number of motorized vehicles out of other cities/ regencies. Apart from that, motor vehicle ownership in Banjarbaru City is increasing every year. The increasing number of motorized vehicles in the city of Banjarbaru will certainly increase regional income in the tax sector which will later be used for building road infrastructure in the city of Banjarbaru.

Public awareness in paying motorbike vehicle tax will of course be a concern in this research. How far is the public's awareness of paying taxes? On the one hand, the increasing number of motorized vehicle users is also accompanied by arrears in motor vehicle tax payments. Motor vehicle tax arrears are vehicle taxes that have passed their due date (Saputra et al., 2022). In the city of Banjarbaru itself, to overcome the problem of motor vehicle tax arrears, the regional government is implementing a tax reduction policy and exemption from transfer of title fees to the community. This policy was implemented to provide awareness for the community to pay taxes, which will later increase income for the city of Banjarbaru.

Based on the background description above, researchers are interested in taking the title " The Influence of the Motor Vehicle Tax Reduction Program and Exemption from Transfer of Title Fees on Taxpayer Compliance in the City of Banjarbaru "

## LITERATURE REVIEW

### Motor Vehicle Tax Reduction

According to (Febriani, 2021) Tax relief is an effort by local governments to provide tax relief to the public in general and taxpayers in particular regarding principal exemptions from motor vehicle tax, administrative sanctions, exemption from the imposition of transfer fees on motor vehicles. Tax whitening in the field of taxation is important in increasing taxpayer compliance.

Through a decision contained in the South Kalimantan Governor's Decree Number 188.44/0572/KUM/2023, the South Kalimantan Provincial Government waived administrative sanctions for fines for motor vehicle tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) in South Kalimantan. Based on previous research conducted by (Kusasih, 2023), it shows that tax whitening has a significant effect on taxpayer compliance.

Whitening aims to provide convenience to taxpayers so that they can develop an understanding of the importance of completing taxes and can increase regional tax revenues which are managed by the Provincial Revenue Service. With the whitening, motor vehicle taxpayers who experience late payments can pay off their taxes by only paying the principal motor vehicle tax without any late fines (Widajantie & Anwar, 2020)

### Exemption from transfer of name fees

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies Article 1, Motor Vehicle Title Transfer Fee (BBNKB) is a levy on the transfer of ownership of a motor vehicle as a result of an agreement between two parties or a unilateral result. Buy, sell, exchange, give, inherit, or use a business organization (Sania, 2022).

Through a decision contained in the South Kalimantan Governor's Decree Number 188.44/0572/KUM/2023, the South Kalimantan Provincial Government waived administrative sanctions for fines for motor vehicle tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) in South Kalimantan. Based on previous research conducted by (Zulia H & Siti N, 2023), it shows that the exemption from transfer of name fees has a significant effect on taxpayer compliance.

### Taxpayer Compliance

According to (Febriani, 2021) Taxpayer compliance is the taxpayer's ability and willingness to obey or submit to tax obligations and exercise tax rights. Obedience when viewed in the Big Indonesian Dictionary means submissiveness, compliance, and the nature of obedience to rules. Compliance in terms of taxation means obedience to implementing tax provisions and regulations that are required and implemented according to tax legislation (Saputra et al., 2022). Based on previous research conducted by (Yulitiawati & Meliya, 2021), it shows that tax relief and exemption from transfer of name fees simultaneously have a significant effect on taxpayer compliance. If tax officers can provide public services transparently and openly, this can increase taxpayer compliance in paying motor vehicle tax (Yulitiawati & Meliya, 2021).

### Framework of thinking

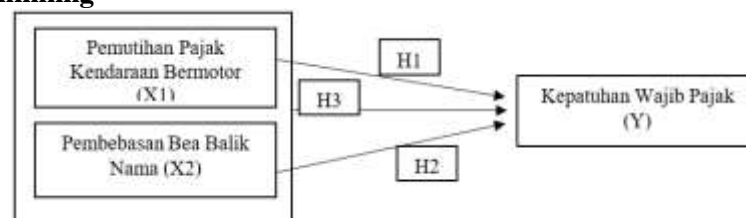


Figure 1 Research Model

### Hypothesis

H1: The Motor Vehicle Tax Fines Reduction Program has an effect on Motor Vehicle Taxpayer Compliance.

H2: Exemption from transfer of motor vehicle title fees has an effect Regarding Motor Vehicle Taxpayer Compliance.

H 3 : Motor Vehicle Tax Reduction Program and Reverse Duty Exemption The name of the motor vehicle matters on Motor Vehicle Taxpayer Compliance.

### RESEARCH METHODOLOGY

According to (Sugiyono, 2020) Quantitative research is based more on data that can be calculated to produce robust quantitative assessments. With measurement using a Likert Scale. The Likert scale is a psychometric scale that is commonly used in questionnaires, and is the scale most widely used in research in the form of surveys. (Subhan et al., 2022). This research uses the multiple linear regression method with the help of the SPSS 26 application. The research variables in this study consist of independent variables and dependent variables. Where the independent variable is

the motor vehicle tax reduction program and exemption from transfer of name duties while the variable dependent is taxpayer compliance.

The samples in this research were 100 motor vehicle tax payers. The sampling technique used in this research was purposive sampling. According to (Sugiyono, 2020) the purposive sampling technique, it is a technique for sampling data sources with certain considerations. Considering that the respondents are respondents who have carried out tax whitening programs and exemption from transfer of name fees. The following data collection methods were used in this research, questionnaires and documentation.

To test the questions from the questionnaire in this study, validity and reliability tests were used. Next, the classical assumption test is used as a condition for carrying out multiple linear regression tests, where the classical assumption tests are in the form of data normality tests, multicollinearity tests and heterodastic tests. Hypothesis testing data analysis uses multiple linear regression by carrying out partial t tests, f tests for simultaneous and regression coefficients to determine the magnitude of the influence between variables.

## RESULTS

### Validity Test and Reliability Test

#### Validity test

**Validity test results table**

Variable	Question item	r count	Sig	r table	Information
<b>Taxpayer whitening (X1)</b>	1	0.539	0,000	0.1966	Valid
	2	0.564	0,000	0.1966	Valid
	3	0.721	0,000	0.1966	Valid
	4	0.782	0,000	0.1966	Valid
	5	0.691	0,000	0.1966	Valid
<b>Transfer of Name Duty Exemption (X2)</b>	1	0.779	0,000	0.1966	Valid
	2	0.868	0,000	0.1966	Valid
	3	0.869	0,000	0.1966	Valid
	4	0.872	0,000	0.1966	Valid
	5	0.702	0,000	0.1966	Valid
<b>Taxpayer compliance (Y)</b>	1	0.492	0,000	0.1966	Valid
	2	0.510	0,000	0.1966	Valid
	3	0.657	0,000	0.1966	Valid
	4	0.760	0,000	0.1966	Valid
	5	0.742	0,000	0.1966	Valid
	6	0.836	0,000	0.1966	Valid

Source: SPSS 26 output, data processed 2024

#### Reliability Test

**Table of reliability test results**

Variable	Cronbach Alpha	r critical	Information
<b>Tax Whitening (X1)</b>	0.492	0.1966	Reliable
<b>Transfer of Name Duty Exemption (X2)</b>	0.510	0.1966	Reliable
<b>Taxpayer Compliance (Y)</b>	0.657	0.1966	Reliable

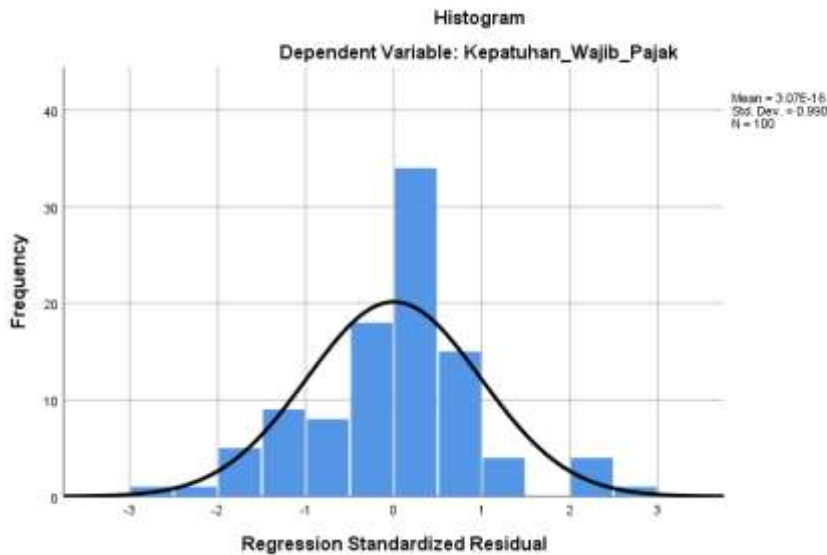
Source: SPSS 26 output, data processed 2024

**Classic assumption test  
Data Normality Test**

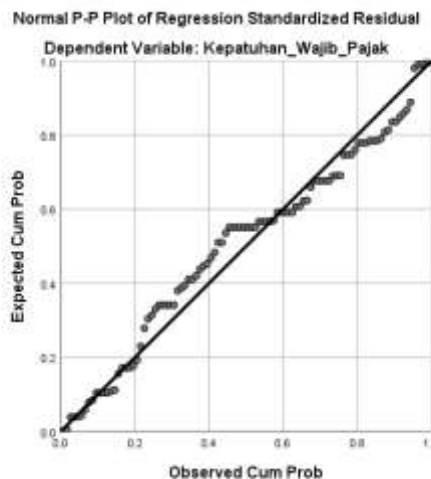
<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residuals
N		100
Normal Parameters <sup>a, b</sup>	Mean	.0000000
	Std. Deviation	2.28235302
Most Extreme Differences	Absolute	.102
	Positive	.077
	Negative	-.102
Statistical Tests		.102
Asymp. Sig. (2-tailed)		.013 <sup>c</sup>

Source: SPSS 26 output, data processed 2024

From the table above, it is known that the Kolmogorov-Smirnov value is 0.102. The Kolmogorov-Smirnov significance value above shows a value of 0.102, which means it is greater than 0.05, so it can be concluded that the data above is normally distributed.



Apart from the One-Sample Kolmogorov-Smirnov Test statistical test, the normality test is also tested using graphs to find out that the data is distributed normally or not. The normal distribution will form a diagonal line and plotting the residual data will be compared with the diagonal line. If the residual data distribution is normal, then the line depicting the actual data will follow the actual data. The following are the results of the graphic analysis:



Based on the results of the normality test using a normal plot graph, it can be concluded that the normal plot graph shows dots spread around the line diagonal, and the distribution following the normal line of this graph shows that the regression model meets the normality assumption.

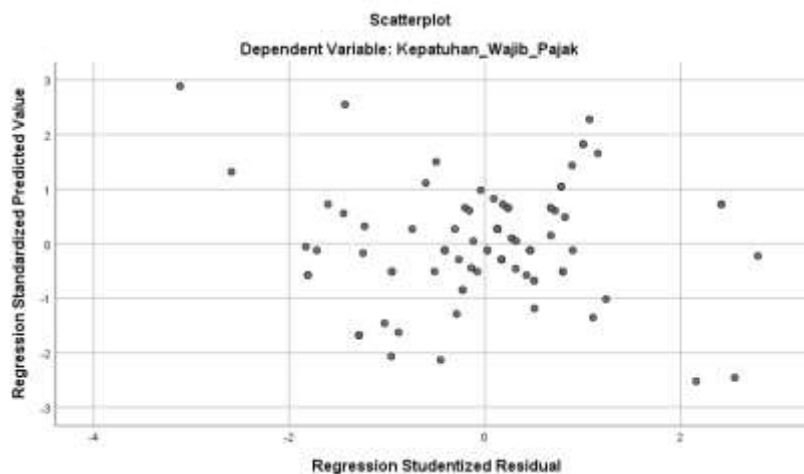
### Multicollinearity Test

Model	Coefficients <sup>a</sup>						Collinearity Statistics	
	Unstandardized		Standardized		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	1,876	2,707			,693	,490		
Bleaching_Tax	,761	,101	,583		7,555	,000	,997	1,003
Exemption_Duty_Bac k_of_Name	,330	,099	,257		3,330	,001	,997	1,003

Source: SPSS 26 output, data processed 2024

The test results in this study contained in the table above show that there is no multicollinearity, because all the VIF numbers produced have values below 10 and tolerance values above 0.10. For the tax whitening variable, the vif value is  $1.003 < 10$  and the tolerance value is  $0.997 > 0.10$ , while for the transfer of name duty exemption variable the vif value is  $1.003 < 10$  and the tolerance value is  $0.997 > 0.10$ . From the vif and tolerance values, it can be concluded that there is no multicollinearity, so the equation is suitable to be used.

### Heterocendasticity Test



From the test results using the graphic method in the figure in Above you can see the Scatterplot output above. It can be seen that the dots are spread out and do not form a clear pattern. So, it can be concluded that there is no heteroscedasticity problem.

## Multiple Linear Regression Analysis

Coefficients <sup>a</sup>								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	1,876	2,707			,693	,490		
Bleaching_Tax	,761	,101	,583		7,555	,000	,997	1,003
Exemption_Duty_Bac k_of_Name	,330	,099	,257		3,330	,001	,997	1,003

Source: SPSS 26 output, data processed 2024

From the analysis above, the multiple linear regression equation can be obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$\text{taxpayer} = 1.876 + 0.761 (\text{tax relief}) + 0.330 (\text{exemption from transfer of name duty}) + e$$

This equation model means:

- The regression coefficient value b1 is 0.761, meaning that the more the tax whitening program is improved, the more taxpayer compliance will increase.
- The regression coefficient value b2 is 0.330, meaning that the more the transfer of name duty exemption program is improved, the more taxpayer compliance will be.

## Hypothesis test

### t test

Coefficients <sup>a</sup>								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	1,876	2,707			,693	,490		
Bleaching_Tax	,761	,101	,583		7,555	,000	,997	1,003
Exemption_Duty_Bac k_of_Name	,330	,099	,257		3,330	,001	,997	1,003

Source: SPSS 26 output, data processed 2024

Based on the table above, the results of the t statistical test show the following results:

- The results of the effect of the tax whitening program on taxpayer compliance obtained a value of  $t = 7.555$  with a significance of  $0.000$  ( $p < 0.05$ ). With significance smaller than  $0.05$ , Hypothesis 1 is accepted.
- The results of the effect of the transfer of name duty exemption on taxpayer compliance obtained a  $t$  value of  $3.330$  with a significance of  $0.001$  ( $p > 0.05$ ). With significance greater than  $0.05$ , Hypothesis 2 is accepted.

**F test**

Model	ANOVA <sup>a</sup>				
	Sum of Squares	df	Mean Square	F	Sig.
Regression	379,056	2	189,528	35,649	,000 <sup>b</sup>
Residual	515,704	97	5,317		
Total	894,760	99			

Source: SPSS 26 output, data processed 2024

Based on the results in the table above, the calculated F result is 35.649. Meanwhile, if you look at the calculated sig value, it is 0.000, namely  $<0.05$ , which means that this shows that the variables of tax whitening and exemption from transfer of name fees simultaneously have a significant effect on taxpayer compliance. Which can be concluded that Hypothesis 3 is accepted.

**Coefficient of Determination**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,651 <sup>a</sup>	,424	,412	2,306	1,601

Source: SPSS 26 output, data processed 2024

Based on the calculation results, the coefficient of determination (Adjusted R Square) value is 0.412. This means that the variable influence of tax whitening and exemption from transfer of name on taxpayer compliance is 41.2% and the remaining 58.8% is influenced by other variables.

**DISCUSSION****The effect of the taxpayer whitening program on taxpayer compliance**

The results of the first hypothesis in this study, H1, show that the hypothesis is accepted with a value of  $t = 7.555$  with a significance of 0.000 ( $p < 0.05$ ). These results are strengthened by research that has been conducted by.

**The effect of exemption from transfer of name duties on taxpayer compliance**

The results of the second hypothesis in this study, H2, show that the hypothesis is accepted with a value of  $t = 3.330$  with a significance of 0.001 ( $p > 0.05$ ). These results are strengthened by research that has been conducted by.

**The effect of the taxpayer whitening program on taxpayer compliance**

The results of the first hypothesis in this research, H1, show that the hypothesis is accepted with a calculated F of 35.649, whereas if seen from the calculated sig value it is 0.000, namely  $<0.05$ . These results are strengthened by research that has been conducted by.



## CONCLUSION

The aim of this research is to determine the effect of reduced motor vehicle tax and exemption from transfer of title fees on taxpayer compliance. Based on the results of hypothesis testing, it can be concluded that tax whitening has a positive and significant effect on taxpayer compliance. Exemption from transfer of name fees has a positive and significant effect on taxpayer compliance. And simultaneously the variables of taxpayer whitening and exemption from transfer of name fees have a positive and significant effect on taxpayer compliance.

For the Banjarbaru city government to be able to continue the motor vehicle tax reduction program and exemption from transfer of title fees because in this research it has a significant influence on taxpayer compliance. This program can support the Banjarbaru city government to maximize revenue in the tax sector. For further research, you can use other variables in research on taxpayer compliance because in this study it only had a small effect of 41.2%, the remaining 58.8% was influenced by other variables. This means that there are many other variables that can be taken into further research related to taxpayer compliance, such as service quality variables, tax socialization, taxpayer awareness, motor vehicle tax control and so on.

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